



ATLANTA PUBLIC SCHOOLS BOARD OF EDUCATION BUDGET COMMISSION

January 23, 2025

AGENDA

01 Governor's State of the State

02 FY26 Preliminary Revenue Projections

03 TAD Review

04 School Allotments





GOVERNOR'S RECOMMENDED BUDGET

Governor's Budget Highlights: FY25 Approved

- \$249.6 million for enrollment growth and training and experience to recognize a 0.05 percent increase in enrollment, bringing the total number of full-time equivalent (FTE) students funded in FY 2024 to 1.74 million students and over 138,000 teachers and administrators.
- \$244.1 million to fund the state share of employer increases on certified educators who participate in SHBP.
- \$382.1 million to adjust the state base salary schedule to increase salaries for certified personnel by \$2,500.

Governor's Budget Highlights: FY25 Amended

- \$114.9 million increase in Quality Basic Education (QBE) formula funds for a midterm adjustment based on enrollment growth
- \$267,110 increase in formula funds for a midterm adjustment to the charter system grant
- \$835,166 increase in funds to reflect a data correction for two locally-approved charter schools (Drew Charter School and The Kindezi School) in Atlanta Public Schools
- \$150,725 increase in formula funds for a midterm adjustment to the local charter school grant
- \$50 million to provide one-time funds for security grants in the amount of \$21,635 per school allowing local school systems to enhance security system-wide

Governor's Proposed Budget Highlights: FY26

- \$173.8 million to fund the state share of employer increases on certified educators who participate in SHBP
 - The cost of SHBP for certified employees, which is covered by the state, will increase to \$1,885 on July 1, 2025. The cost of insurance for non-certified school employees, which is covered by local districts will also increase to \$1,885 on July 1, 2025.
- \$305.9 million for enrollment growth and training and experience to recognize a 0.07 percent increase in enrollment, bringing the total number of full-time equivalent (FTE) students funded in FY26 to 1.74 million students and over 148,000 teachers and administrators
- \$10.3 million for the Pupil Transportation Grant to reflect updated bus count and operating expense
- \$543,000 to increase funds for custodian supplement grants
- \$3 million to fund 400 Mbps of internet connectivity for all schools statewide
- \$1.25 million to establish a High Demand Equipment Grant to support K-12 vocational classrooms in high needs areas statewide

Governor's Proposed Budget Highlights: FY26 cont'd.

- \$178.5 million for construction and renovation projects for local school systems
- \$20 million to replace 227 school buses
- \$21.4 million in additional funds for Dual Enrollment to meet the projected need
- \$141 million to establish the Promise Scholarship Program (SB 233) for eligible K-12 students
- \$872,000 to fully fund the school psychologist ratio at 1:2,420 pursuant to HB 283
- \$200,000 removal of one-time funds used to upgrade the Capital Outlay Program Software (COPS) to integrate public Pre-K classrooms from SB 233 (2024 Session)
- \$339,799 to increase funds to sustain supplements for school literacy leads at all 1,343 K-3 schools
- \$1.8 million to reflect a reduction in formula earnings based on enrollment and training and experience for GNETS
- \$7.3 million Purchase vocational and agriculture education equipment, statewide

**Governor's AFY25 &
FY26 Report**





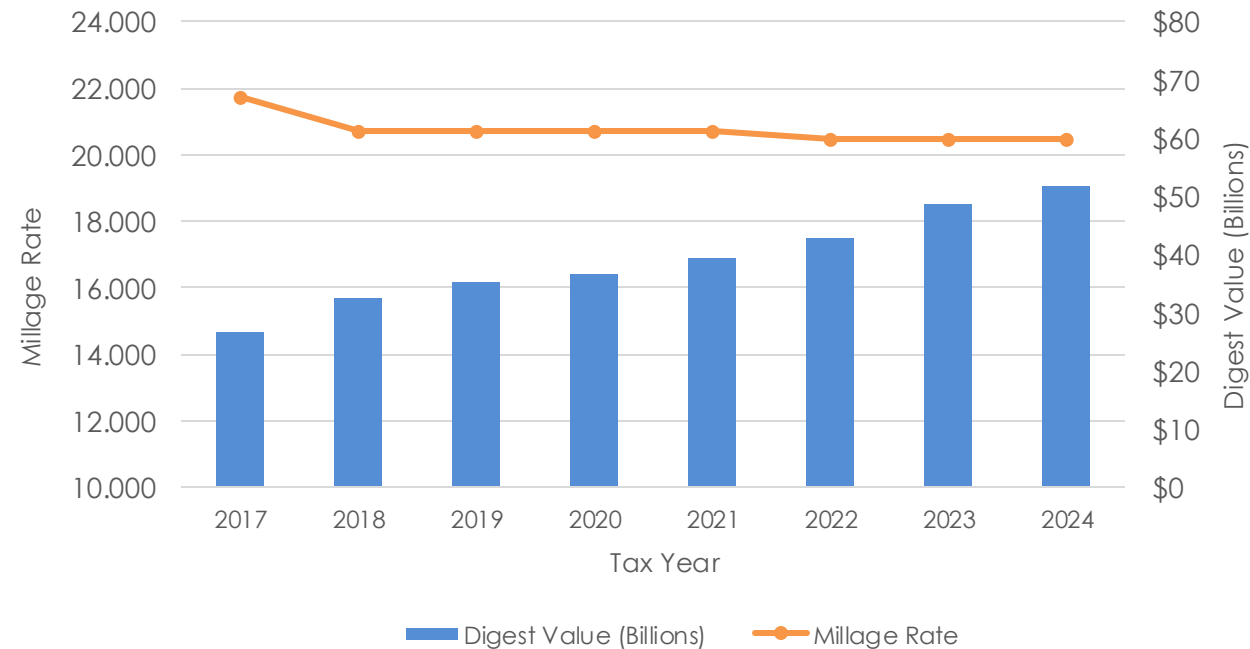
FY26 PRELIMINARY REVENUE PROJECTIONS

Considerations for Discussion / Millage Rate

Millage Rate & Digest Value

Local

- A mill of tax is equal to \$1 per \$1,000 of assessed valuation
- The millage rate for tax year 2024 was approved at 20.500 mills.

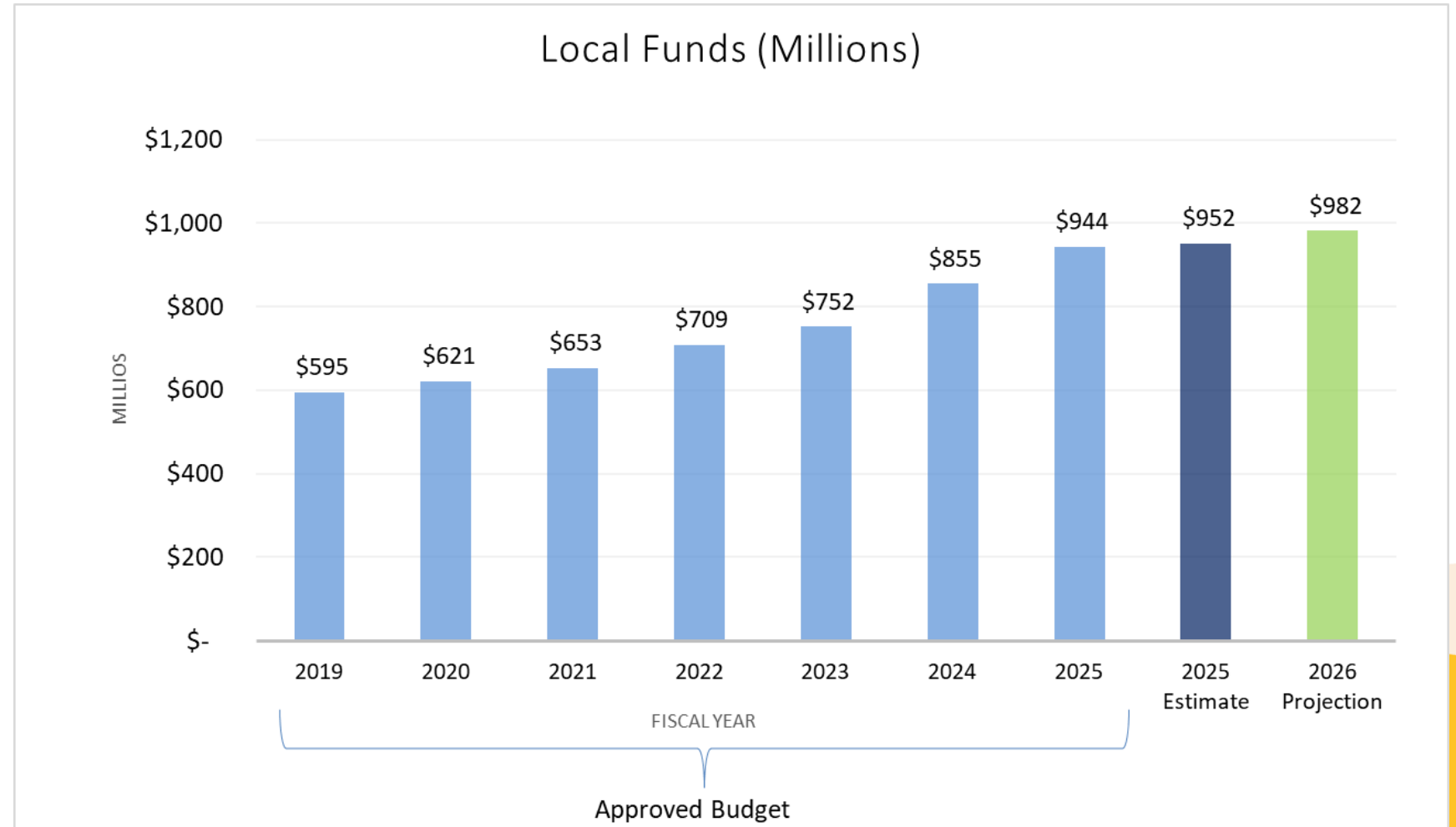


Note: The tax year does not equate to the fiscal year. Tax year 2024 collections will be made in fiscal year 2025.

Considerations for Discussion

Local

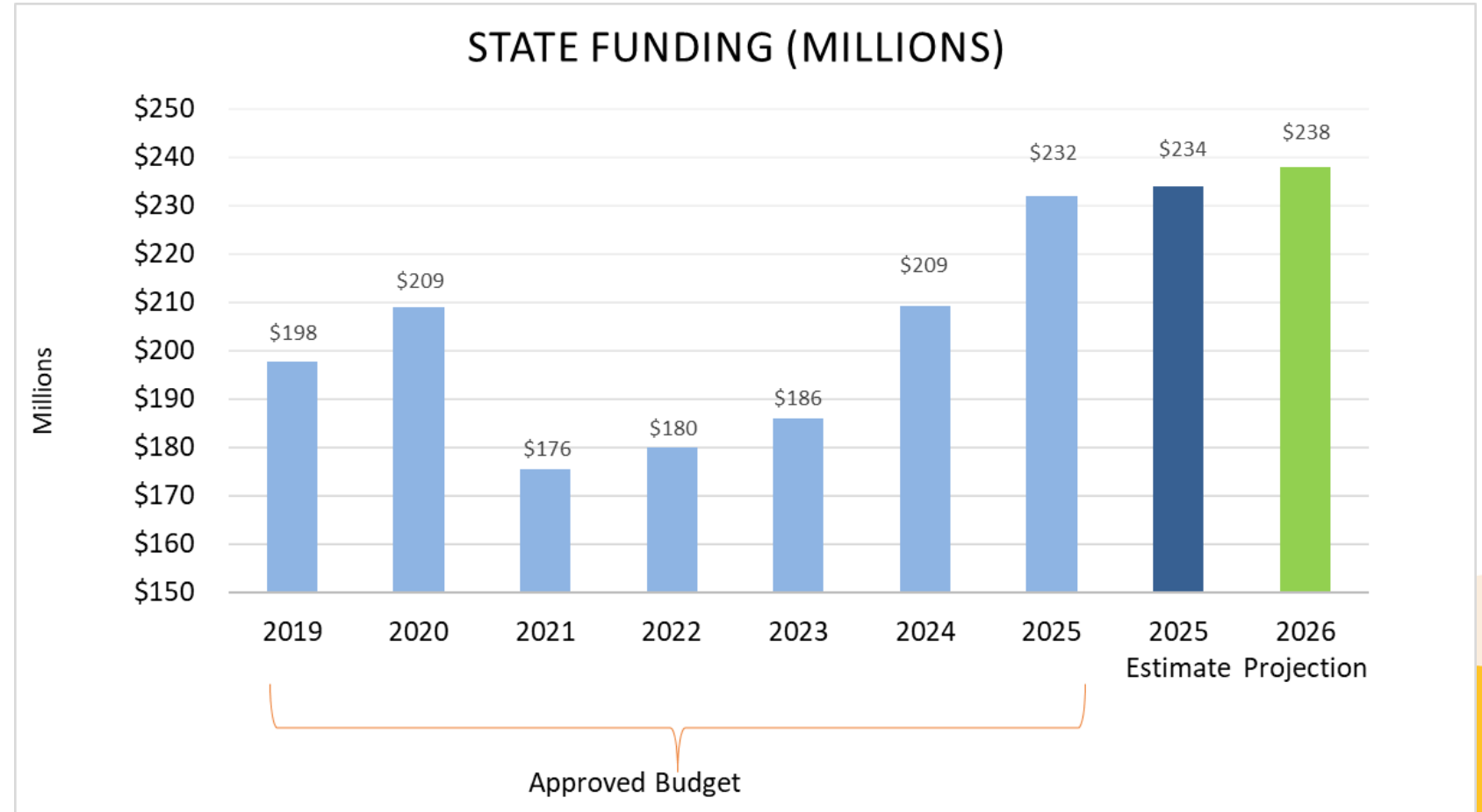
- TAD collections for FY2025 are expected to be higher than projected
- Property tax collections for FY25 are expected to be lower than projected due to high number of appeals. Commercial appeals are at 41% of the total assessed digest for commercial properties and residential appeals are at 12% of the total assessed digest for residential properties.
- Revenues for FY 2026 have been projected based on the estimated collections for the current fiscal year. The projection assumes opting out of HB581



Considerations for Discussion

STATE

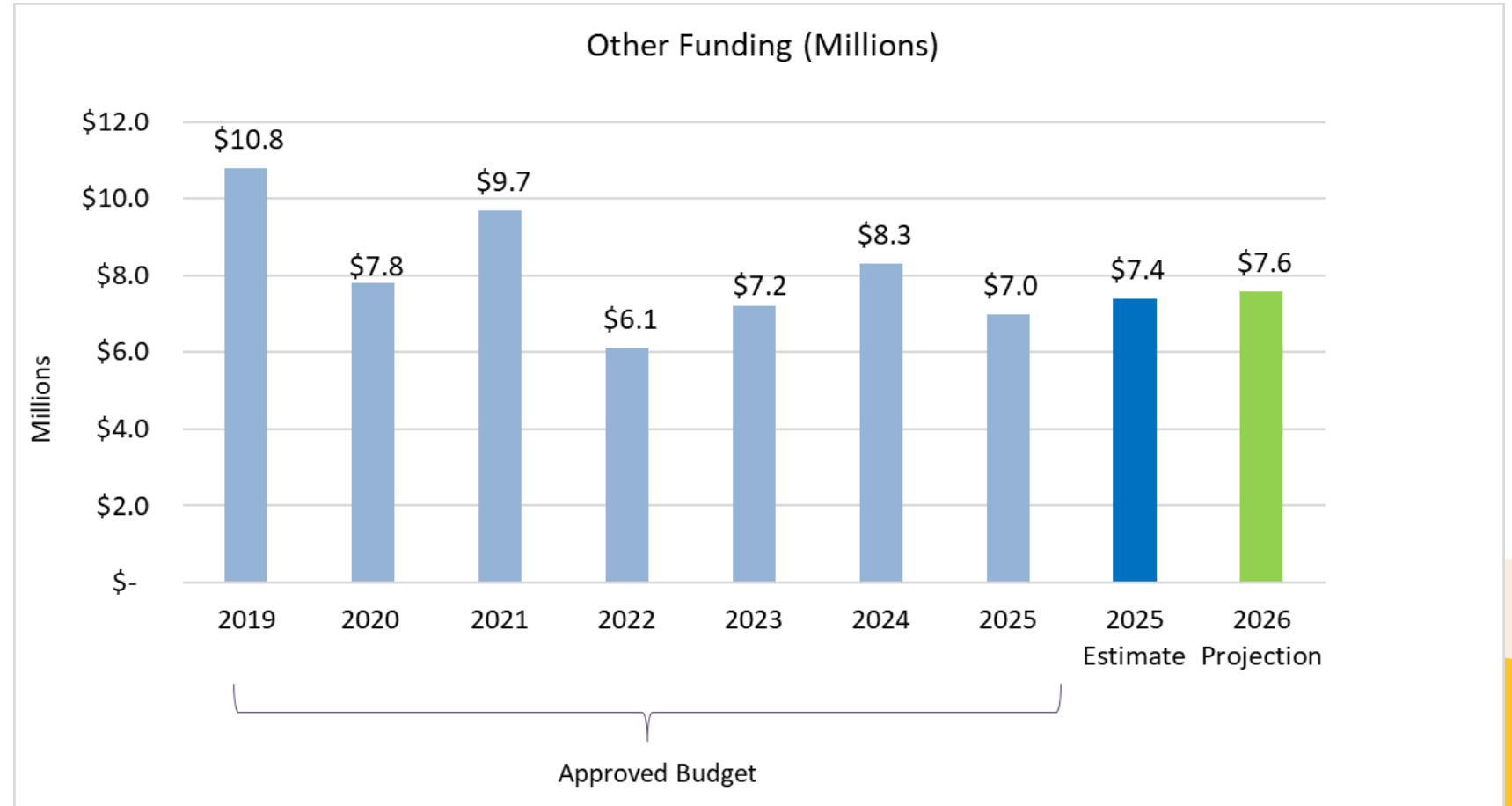
- FY2025 estimate includes the one-time security grant for schools announced by the Governor as part of his amended FY25 budget
- TRS reimbursement from the State-rate will increase from 20.78% to 21.91%
- Assumes some increase in overall QBE based on the Governor's proposed FY2026 budget but offset by local fair share



Considerations for Discussion

OTHER

- Includes tuition, investment interest, rental of facilities, sale of assets, damages for reimbursements, charter buy-back, field trips, and other sources
- We assume this revenue source to increase minimally





TAD REVIEW

Tax Allocation Districts

- Since 1992, Atlanta has created 10 Tax Allocation Districts (TADs) to support economic development goals
- By 2015, Atlanta ranked second in the country in terms of a locality issuing TAD bonds
- Board Policy DFA: Local Tax Revenues addresses TADs
- APS has pledged its tax allocation increment to 9 TADs



TAD Map

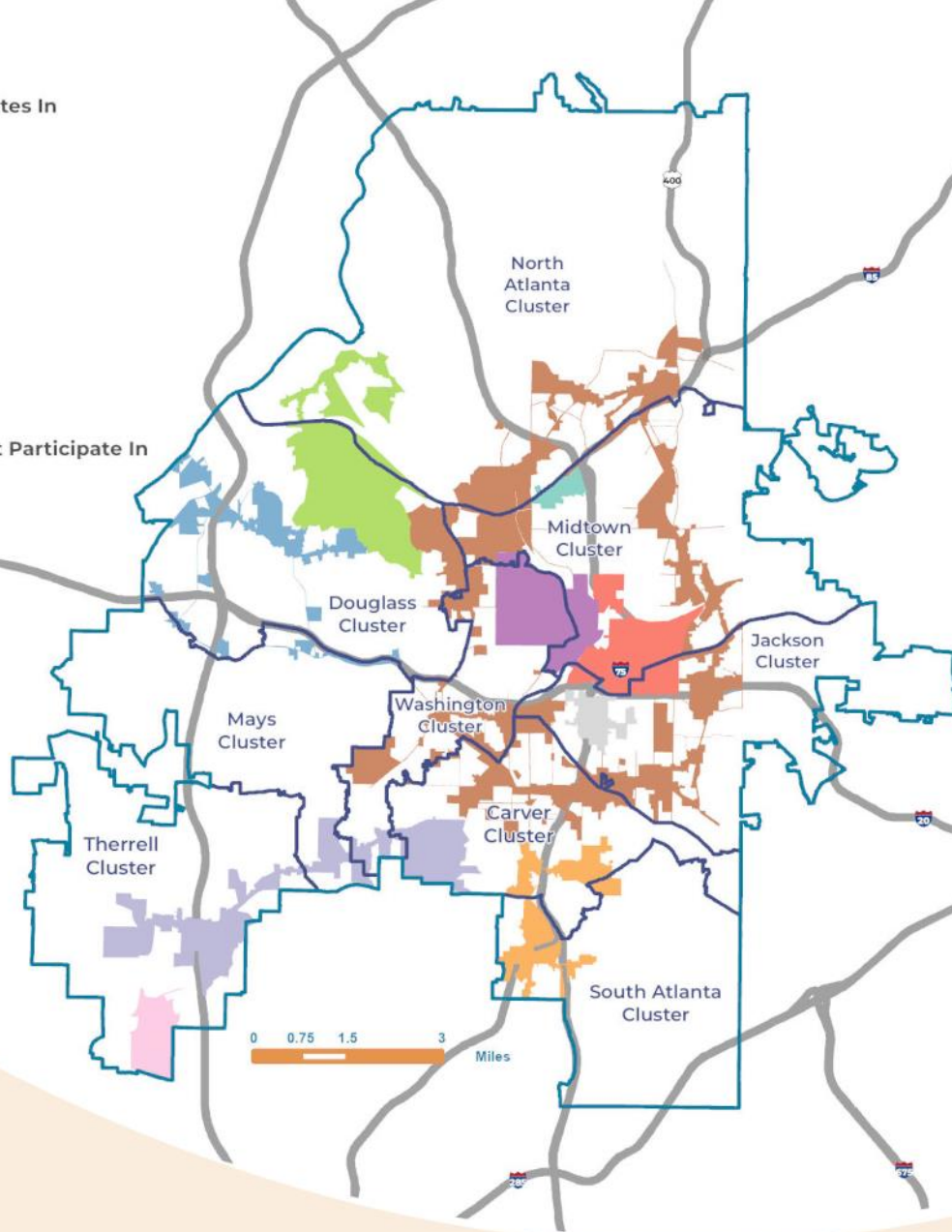
APS participates in TADs throughout the city

TADs That APS Participates In

- Atlantic Station
- Beltline
- Campbellton
- Eastside
- Hollowell/MLK
- Metropolitan Pkwy
- Perry/Bolton
- Stadium
- Westside

TADs That APS Does Not Participate In

- Princeton Lakes



Tax Allocation District (TAD) Review

	Initial Year	Year Ending	Total Bonds Issued	Remaining Bonds	Incentives	PILOT/Educational Supplemental Project Payments
Westside TAD	1999	Later of 2038 or when redevelopment costs are paid in full	\$161.3m (Westside) \$24.9 (Gulch)	Series 2001, 2005, and 2008 bonds sold to Wells Fargo for \$129.7m in 2011 2026 last maturity for Westside bonds Series 2038 maturity for 2021 Gulch bonds	Additional Educational Supplemental Project Payments and PILOTs as part of 2019 IGA	\$7m in initial agreement, \$13.75m after 2019 IGA, receiving 50% of non-Gulch increment actual collections starting Tax Year 2023. Tax Year 2024 payment of ~\$7m
Atlantic Station TAD	2000	2027; even if TAD is not terminated by 2027, APS will begin receiving full increment	\$587.4m	\$166.5m Series 2006 \$85.4m Series 2017 \$61.9m balance end of FY23 Maturity 2024	Educational partnership with developer	N/A
Perry Bolton TAD	2003	2041; even if TAD is not terminated by 2041, APS will begin receiving full increment	\$21m	\$21m Series 2014 \$11.6m balance end of FY23 Maturity 2041	Atlanta Housing Authority donates land for elementary school TAD will pay costs to build new E.S. to serve students generated by redevelopment QBE make-whole payments Advisory Committee with APS representative	N/A
Eastside TAD	2004	2030 (bonds defeased in 2019)	\$78m	Fully defeased in 2019 No new bonds can issue without APS consent	QBE make-whole payments Educator housing opportunities Partnership with developers	Receiving full increment since bond defeasance in 2019. Tax Year 2024 payment of ~\$19.7m
Beltline TAD	2006	Later of 2031 or when redevelopment costs are paid in full	\$287.5m	\$144.9m Series 2016 \$74.8 balance end of FY23 Maturity 2031	Portion of former Bankhead Courts property	Payment obligation settled in Beltline settlement and total PILOTs of \$73.5m 2017-2031

Initial Year: The first official year of the Tax Allocation District

Year Ending: The year the TAD will close and the full value of the digest returns to contributing districts and municipalities, assuming that all bonds and redevelopment costs are repaid according to schedule

Bonds Issued: The total value of bonds issued in support of the TAD projects since TAD inception

Remaining Bonds: Bonds that have not yet been repaid or matured

Incentives: Any potential benefits to APS called out within the TAD contract and/or subsequent IGAs

PILOT: Any agreed upon Payment in Lieu of Taxes agreements within the TAD contract

Tax Allocation District (TAD) Review: Corridor TADS

	Initial Year	Year Ending	Bonds issued	Incentives	PILOT
Hollowell/Martin Luther King TAD	2006 (2019 APS consent to contribute)	2050	None	Additional payments if QBE is modified and results in a shortfall	Remaining increment actual collections after cumulative contribution of: \$2m annually (2020-2023) \$5m annually (2024-2028) \$6.5m annually (2029-2050) Tax Year 2024 PILOT of ~\$4.6m
Campbellton TAD					
Metropolitan Parkway TAD					
Stadium Area TAD					

Initial Year: The first official year of the Tax Allocation District

Year Ending: The year the TAD will close and the full value of the digest returns to contributing districts and municipalities, assuming that all bonds and redevelopment costs are repaid according to schedule

Bonds Issued: The total value of bonds issued in support of the TAD projects

Incentives: Any potential benefits to APS called out within the TAD contract and/or IGAs

PILOT: Any agreed upon Payment in Lieu of Taxes agreements within the TAD contract

TAD Review continued

#s in millions	Initial Year	Base Value	Current Value	Change in Value	% Change in Value	Cumulative Increment	Current % Increment	Estimated Total Impact
Westside TAD	1999	\$270.7	\$1,257.5	\$986.8	365%	\$151.9	78%	\$414.39
Atlantic Station TAD	2000	\$7.2	\$843.4	\$836.3	11,658%	\$190.9	99%	\$247.10
Perry Bolton TAD	2003	\$66	\$617.8	\$551.82	836%	\$48.99	89%	\$527.56
Eastside TAD	2004	\$299.7	\$1,508.5	\$1,208.8	403%	\$65.93	80%	\$65.93
Beltline TAD	2006	\$542.9	\$4,241.4	\$3,698.5	681%	\$294.33	87%	\$933.77
Hollowell/Mart in Luther King TAD	2006 (2022 for APS Increment)	\$37.3	\$112.1	\$74.9	201%	\$13.00	67%	\$176.00
Campbellton TAD		\$115.7	\$376.98	\$261.2	226%		69%	
Metropolitan Parkway TAD		\$42.2	\$94.1	\$51.98	123%		55%	
Stadium Area TAD		\$26.8	\$178.1	\$151.2	563%		85%	
Total		\$1,408.5	\$9,230.1	\$7,821.5	555%	\$765.11	85%	\$2,364.75

Base Value: Total digest value within the TAD the year before implementation of the TAD; this is the base allocation that districts and municipalities continue to receive on an annual basis. For the Corridor TADs, the value in the year before collection of APS increment began is shown.

Current Value: Value of the 2024 digest within the TAD

Change in Value: Total increase in value within the TAD from the base year to the 2024 digest; the APS millage rate against the real properties within this amount represents the value of growth and redevelopment that is reinvested into the TAD

% Change in Value: Total percentage increase from the base year to 2024

Cumulative Increment: Cumulative increment from APS reinvested within the TAD from 1/1/1999 through 6/30/2024. Reflects actual collections of increment minus PILOTs and other payments to APS made from increment.

Current % Increment: Percentage of the current value that is considered incremental above the base year and is reinvested into the TAD; for instance 99% of the digest for Atlanta Station is growth since the inception of the TAD whereas 80% of the digest for Eastside is new growth since the inception of that TAD

Estimated Total Impact: Estimated total APS increment invested over the full duration of the TAD

TAD Overview

- Current year impact ~ \$96.9 million; equivalent of 2.4 mils
- Total cumulative increment reinvested in TADs so far: ~\$765 million
- Total forecasted increment lost*: ~\$1.6 billion
- **Total APS increment lost: ~\$2.36 billion**
- The promise of TADs is the boon for the district as they close; in the past, as each TAD neared completion a request for an extension was made by the city. The 2019 Intergovernmental Agreement (IGA) set terms for definitive end dates for APS increment contribution
- A benefit of TAD's is the "halo effect"; in the past, under-assessed values prevented the district from realizing that effect. In recent years, assessed values have increased. However, 41% of the commercial digest is currently under appeal.
- Abatements (which APS has limited input on) are approved within existing TADs, destabilizing that financing mechanism and prolonging the time it takes to pay down existing debt

*Assumes all TADs end as currently scheduled and assumes a TAD digest increase that is the lesser of the average historical increase in the past five years or 10%. Corridor TAD increment is based on contributions defined by the IGA.

Intergovernmental Agreements (IGAs)

- January 2019 intergovernmental agreement (IGA) between APS and City of Atlanta
 - Set aside future tax increment from the Gulch area of the Westside TAD for new TAD bonds to pay redevelopment costs of the Gulch project (now Centennial Yards) through 2038
 - Extended APS participation in Atlantic Station TAD to 2027
 - Included APS participation in four additional Corridor TADs (Hollowell/MLK, Metropolitan, Campbellton, and Stadium Area) until 2050
- June 2022 omnibus administrative procedures IGA between APS, City of Atlanta, and Invest Atlanta
 - Provided for retroactive implementation of the 2019 IGA
 - Established procedures for payment of Payments in Lieu of Taxes (PILOTs) from the City to APS by January of each year
 - Directs the Fulton County Tax Commissioner to provide an Annual Tax Report to all parties detailing actual collections
 - Directs the City and Invest Atlanta to report annually on calculations for PILOT and other payments

Westside TAD

Basic Information

Year Created: 1992, expanded 1998, divided into Gulch and non-Gulch areas for collection and bond issue purposes in 2019

End Date: Later of 2038 or when redevelopment costs are paid in full

Background: Created to leverage momentum from 1996 Olympics to redevelop Downtown Atlanta

APS Tax Increment

APS Increment Invested: 1999-2024 \$151.9 million

Term of Pledge: Through December 31, 2038

Bonds: \$161 million issued for Westside (latest maturity 2026), \$24.9 million issued for Gulch (maturity 2037)

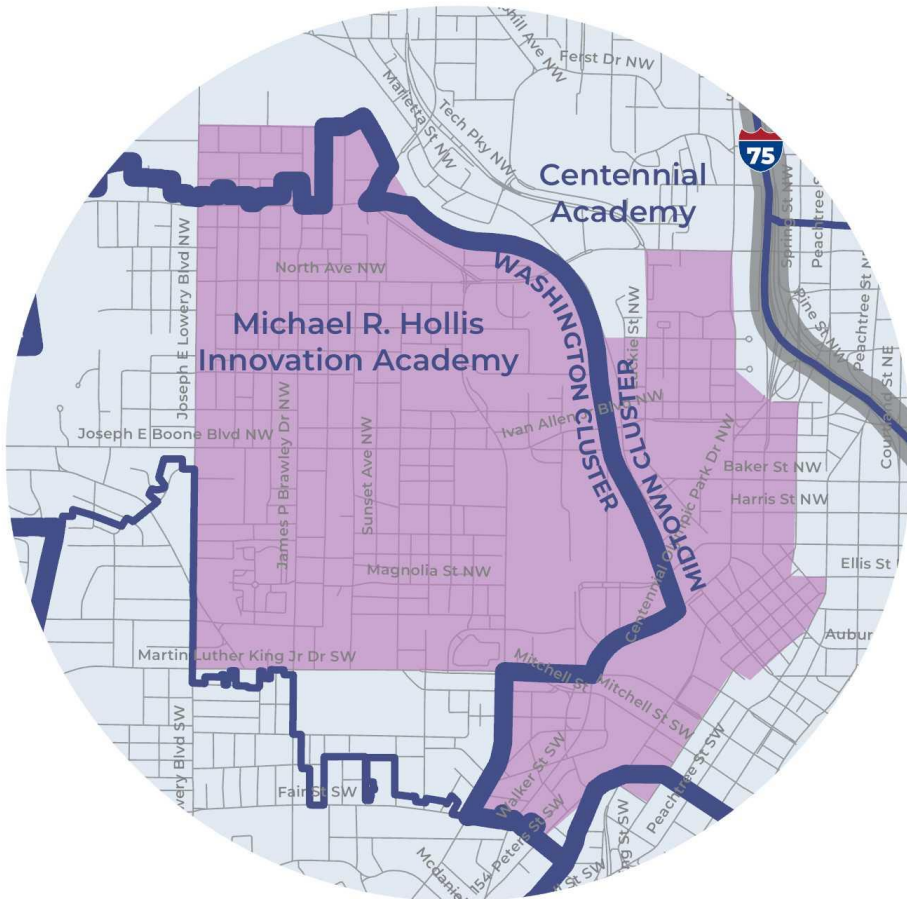
PILOT: \$7 million initial agreement

\$13.75m 2020-2022

2023-2038 50% of non-Gulch actual collections

Incentives: n/a

Reports: annual



The Gulch, now known as Centennial Yards. Photo: Urbanize Atlanta

Atlantic Station TAD

Basic Information

Year Created: 1999

End Date: When redevelopment costs are paid in full

Background: Created to facilitate redevelopment of former Atlantic Steel, 138-acre brownfield

APS Tax Increment

APS Increment Invested: 2000-2024 \$190.9 million

Term of Pledge: Through December 31, 2027

Bonds: \$587.4m issued total, \$61.9 remaining between Series 2006 and Series 2017 at end of FY23 (maturity 2024)

Incentives: Educational partnership with developer included in initial agreement

Reports: Annual Financial Statements

PILOT: n/a



Photo: Atlantic Station

Perry Bolton TAD

Basic Information

Year Created: 2002

End Date: Later of 2041 or when redevelopment costs are paid in full

Background: Created primarily to support conversion of troubled public housing project into mixed-use development

APS Tax Increment

Amount of Increment: 2003-2024 \$49 million

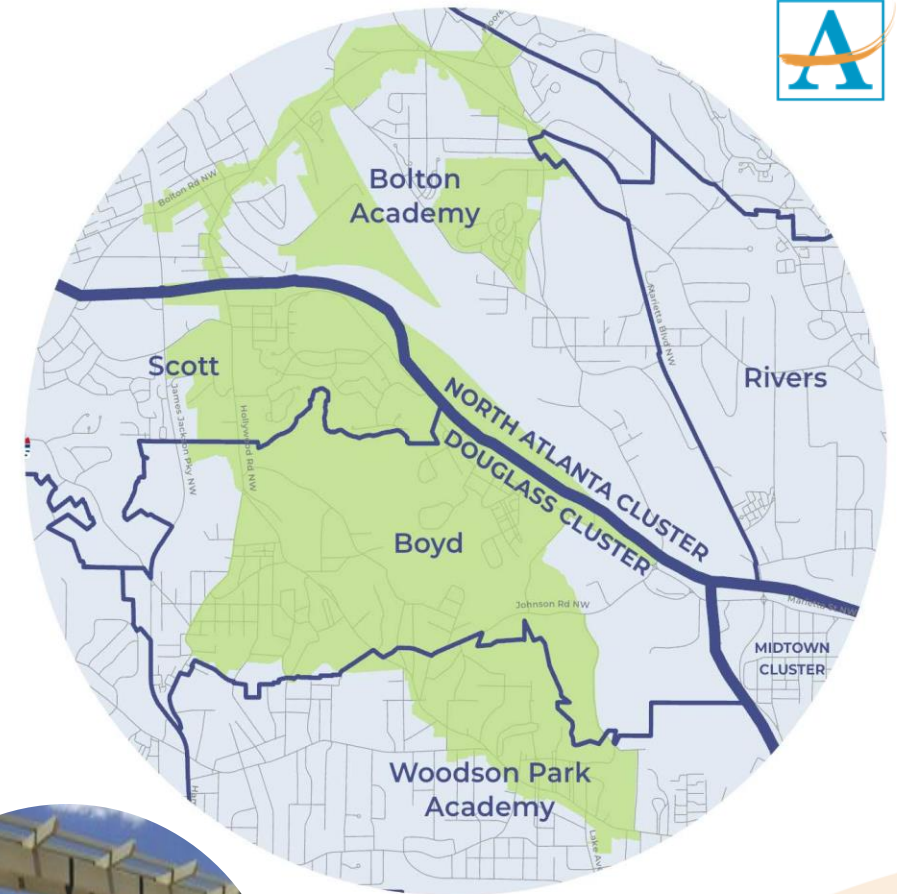
Term of Pledge: Through December 31, 2041

Bonds: \$21 million issued, maturity 2041

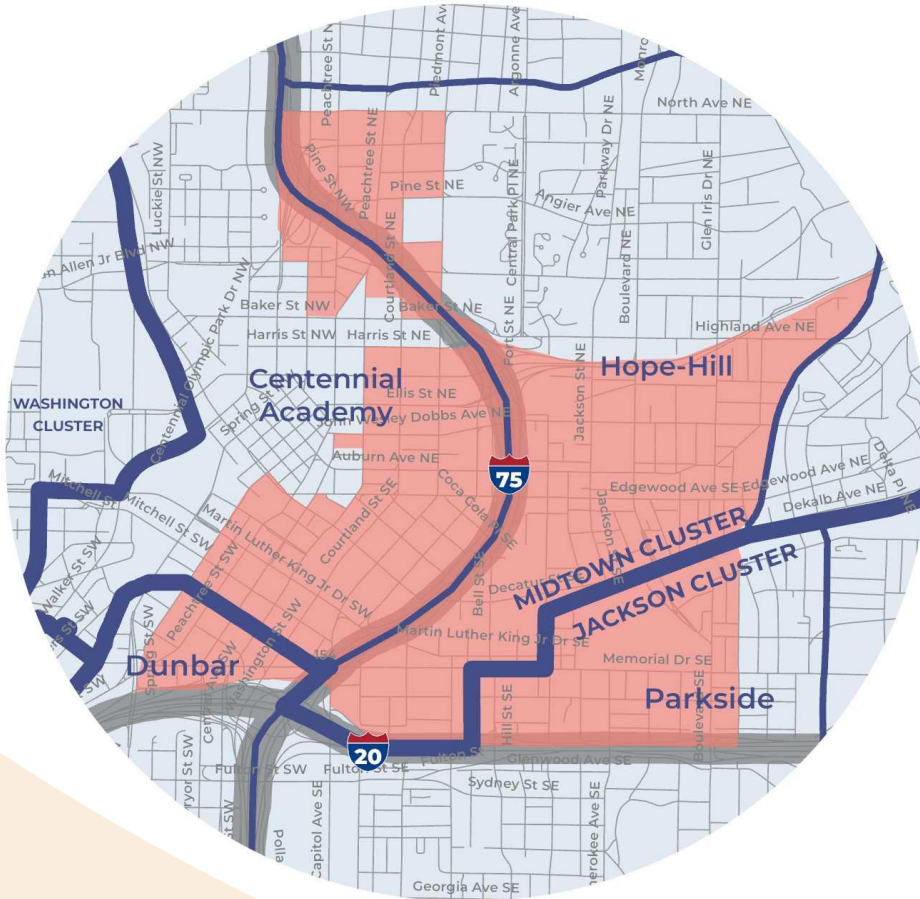
Incentives:

- Atlanta Housing Authority donates land for elementary school (Westside Atlanta Charter School)
- TAD will pay costs to build new E.S. to serve students generated by redevelopment
- QBE make-whole payments
- Advisory Committee with APS representative

Reports: Annual financial statements



Eastside TAD



Basic Information

Year Created: 2003

End Date: When redevelopment costs are paid in full

Background: Created to enlarge the portion of Downtown eligible for TAD funding

APS Tax Increment

Amount of Increment: 2004-2024 \$65.9 million

Term of Pledge: 2030

Bonds: \$78m total issued, fully defeased in 2019

PILOT: Full increment actually collected annually since defeasance

Incentives:

- QBE make-whole payments
- Educator housing opportunities
- Partnership with developers

Reports: Annually

BeltLine TAD

Basic Information

Year Created: 2005

End Date: Later of 2031 or when redevelopment costs are paid in full

Background: Created to facilitate redevelopment of BeltLine rail corridor into transit-oriented, mixed-use growth corridor. At 6,545 acres, the BeltLine TAD is also the City's largest tax allocation district

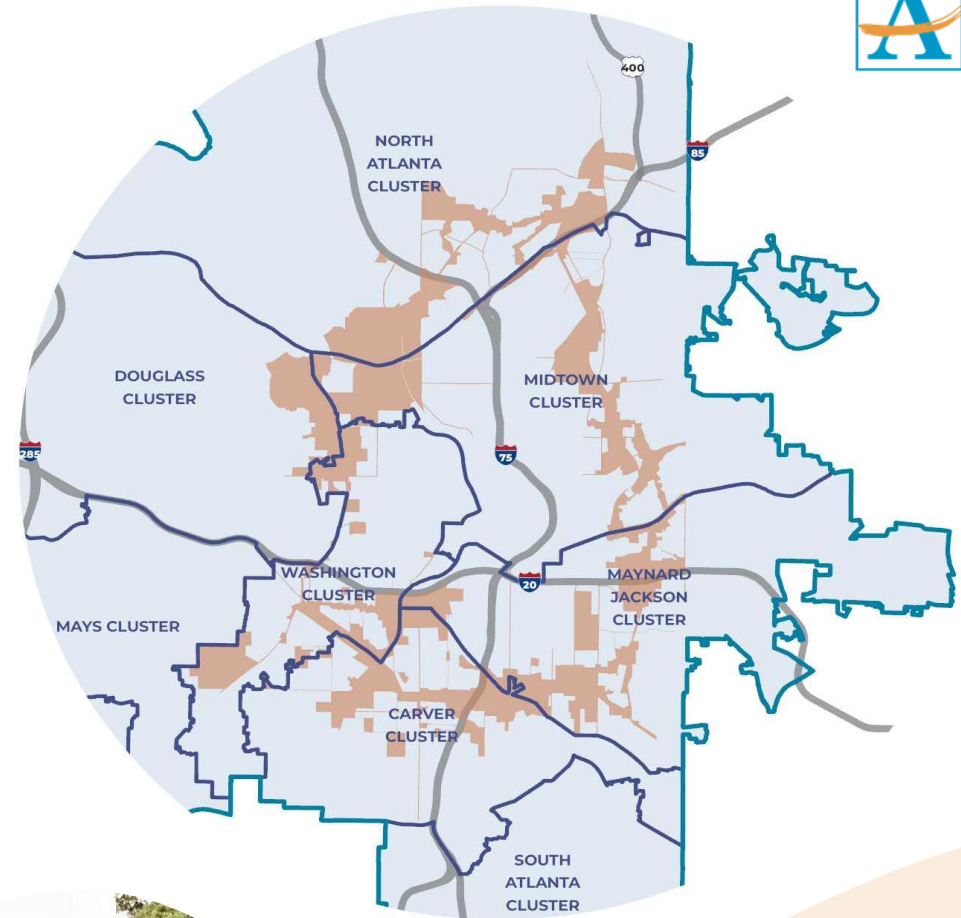
APS Tax Increment

APS Increment Invested: 2006-2024 \$294.3 million

Term of Pledge: Until bonds and redevelopment costs are paid in full.

Bonds: \$287.5m total, \$144.9 million Series 2016 bond still active (maturity 2031)

PILOTS: \$73.5m total between 2017 and 2031



Corridor TADs

Basic Information

Year Created: 2006

APS Join Year: 2022 (Opt-In in 2019 IGA)

End Date: 2050

Background: Created to facilitate redevelopment and investment along major arterials.

APS Tax Increment

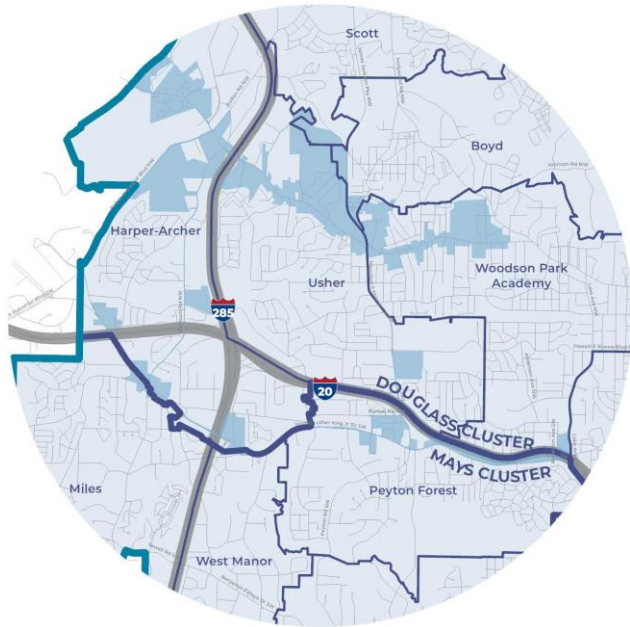
APS Increment Invested:

2020-2024 \$13 million (contributions cumulative across all four TADs)

Term of Pledge: Through December 31, 2050

Bonds: None

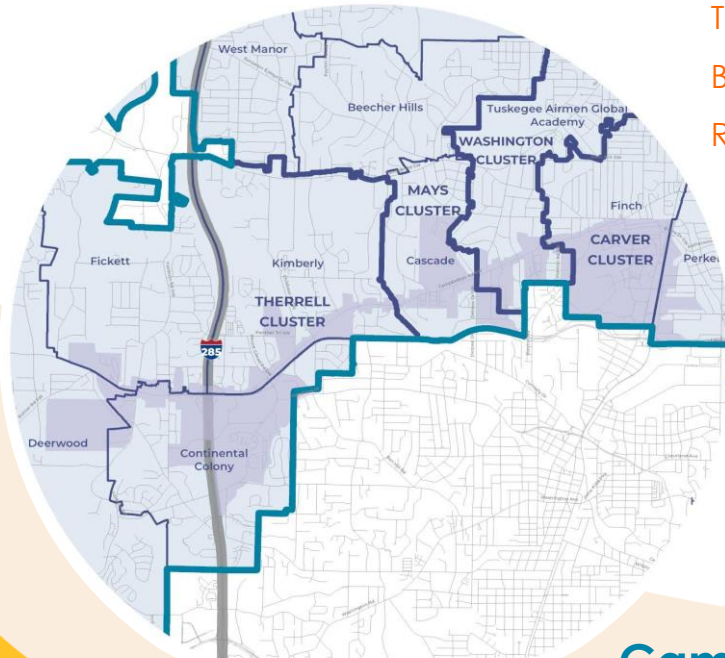
Reports: Quarterly



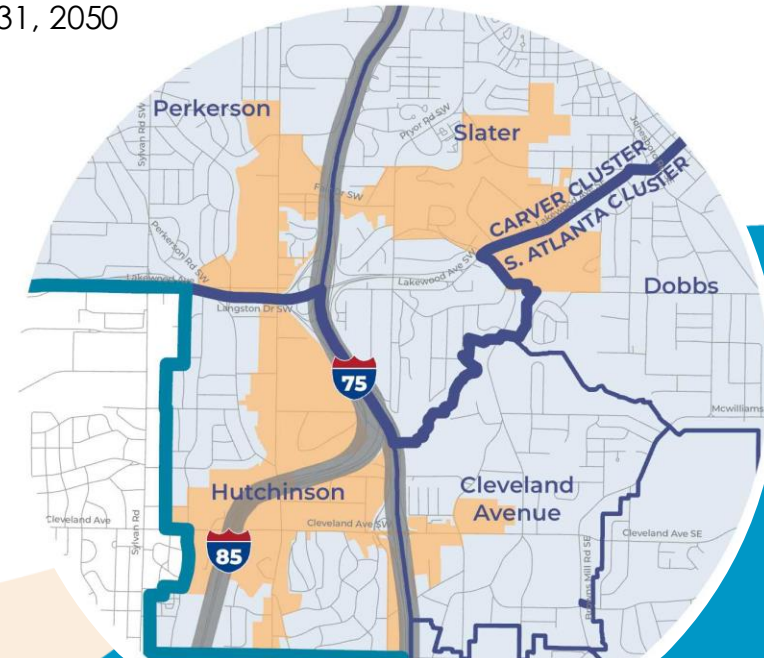
Hollowell/MLK



Stadium



Campbellton



Metropolitan



SCHOOL ALLOTMENTS

FY2026 Budget Development Timeline

FY26 BUDGET DEVELOPMENT TIMELINE AND ACTIVITIES	Dates
Department Budget Kickoff Training for FY2026	✓ Jan. 8 & Jan. 14
Release Department budget templates	✓ Jan. 9
Release School budget templates / Principal's Budget Training for FY2026	✓ Jan. 15
Governor's State of the State Address	✓ Jan. 16
Budget Support Sessions for Schools	✓ Ongoing
FY26 Budget Training Sessions for Departments - Virtual (OPENGGOV)	✓ Jan. 21 Feb. 4
Budget Support Sessions for Departments	✓ Ongoing
Mid-point Check-in	Week of Feb. 3
FY2026 Proposed Staffing Conferences	Late Feb.
DEADLINE: BUDGETS CLOSE for Schools and Departments – 5PM	Feb. 28
Senior Cabinet will retreat for deliberation and decision-making to determine what to include in the final request to present at regional meetings, public hearings, and tentative adoption	Mar. 19-21

Changes for FY2026

- Enrollment is UP approximately 500 students
- But enrollment range is between -20% and 20%!
- Average salary and benefits are up
- School by school demographic changes
- Review of programs and position allotments



Changes for FY2026

- Reassessed and established new baseline of funding
- Adjusted SSF weights to support the increased baseline (more funding coming through base per pupil and grade level weights)
- Cut 1.0 ESSER step-down flex position for every school
- **AVA and Phoenix Holdback-** number of students enrolled in AVA or Phoenix x base weight per pupil. This amount will be held back in school's allocation to prevent double funding.
- ***Signature Programs and Turnaround***
- Piloting a zero-based budgeting (ZBB) process for this program. Zero-based budgeting (ZBB) is a budgeting process that allocates funding based on program efficiency and necessity rather than budget history. As opposed to traditional budgeting, no item is automatically included in the next budget. As such the initial allocation will be \$0. We will add a Signature Tab and Turnaround tab in the template where Principals can enter requests for both personnel and non-personnel. Funding will be provided later in the budget development window.

For which positions, programs, funding categories, etc. do principals/ GoTeams have discretion?

Tight
CTAE
Custodians
ESOL
Instructional Technology Specialists
Site / Operations Manager
Principal
Psychologist
ROTC / JLC
School Nurse
SELTS
Special Ed Paras
Special Ed Teachers
SROs
District Funded Stipends
Substitutes

Flexible
Electives/ Connections
Asst Principal
Bookkeeper
Clerk
Counselors
Signature Programs
Registrar
Social Worker
Secretary
Gifted
Title Funds
Readers are Leaders Coach
ISS para
Media Funds
Media Specialist
Turnaround

Loose
Master Schedule and core classes
Supplies & Non-Personnel

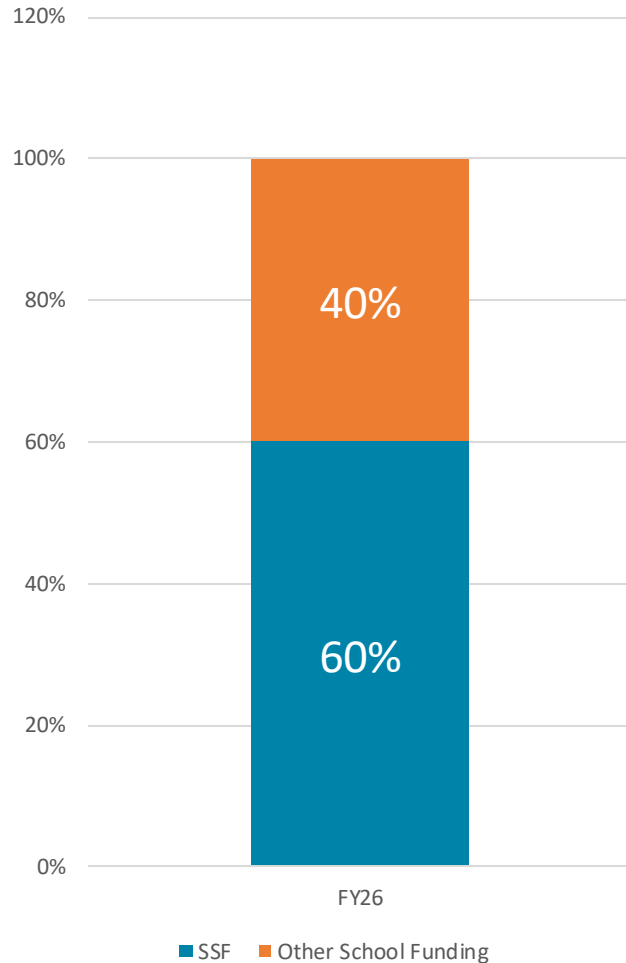
Tight: Principal must allocate the position as earned or 100% of earned funding must be used to support a specific program.

Flexible: Principal may use some discretion but must meet the standard of service. Justification should be provided.

Loose: Principal has full autonomy.

FY2026 Proposed SSF Resources vs. Other Resources

Overall allocation \$616M; increased by approx. \$90M with a shift towards fixed resources



SSF Resources \$370M		Other School Funding \$246M	
✓	Core teachers	✓	Signature funds**
✓	Extended core	✓	Turnaround funds
✓	Principals/APs	✓	Title I funds**
✓	School admin: (including clerks, secretary, registrar, etc.)	✓	Field Trip Transportation funds
✓	Gifted	✓	CTAE positions
✓	Paras	✓	EL positions
✓	Counselors	✓	Special Education positions
✓	EIP/REP teachers	✓	Psychologists
✓	Graduation Coaches	✓	Nurses
✓	ISS Monitors	✓	Social Workers
✓	Textbook replacement	✓	ROTC
✓	Substitutes	✓	Custodians & Site Managers
✓	Flex funds	✓	Instructional Tech Specialists
		✓	Media Specialist

***Flexibility within resources*

FY26 SSF ALLOCATION OVERVIEW

Distribution		Description (numbers in millions)	FY2025	FY2026	Change
EQUITY	Student Weights	Funds distributed throughout ten need base weights:			
		1.Base weight	\$187.40	\$214.50	\$27.10
		1.Grade level	\$20.33	\$52.03	\$31.70
		1.Poverty	\$43.95	\$46.95	\$3.00
		1.Gifted	\$14.53	\$19.33	\$4.80
		1.Gifted Supplement	\$1.49	\$1.34	-\$0.15
		1.Incoming Performance	\$2.98	\$0.00	-\$2.98
		1.English Learners*	\$1.92	\$2.35	\$0.43
		1.Special Education*	\$1.19	\$1.35	\$0.16
		1.EIP/REP	\$26.19	\$26.66	\$0.47
		1.Concentration of Poverty	\$1.80	\$0.00	-\$1.80
STABILITY	Small School Supplement	Funds distributed through a weight to supplement smaller schools	\$5.40	\$4.81	-\$0.59
	Capacity	Funds distributed through a weight to schools over 95% capacity	\$0.43	\$0.77	\$0.34
	Baseline Supplement	Supplements provided to schools whose allocation falls below a defined threshold of resources	\$0.94	\$2.88	\$1.94
	Transition	Funds added to schools with significant enrollment impact due to rezoning, redistricting, new school, etc.	\$1.13	\$0.67	-\$0.46
			\$309.68	\$373.64	\$63.96

WRAP UP & NEXT STEPS

NEXT BUDGET COMMISSION
MEETING:
FEBRUARY 27, 2025

Agenda:

Central Office Review & Deep Dive
Compensation







APPENDIX

GUIDING PRINCIPLES FOR REVENUE CONSIDERATION

Guiding Principles under which the Board will consider using a millage rate increase in order to advance the organization's mission and vision:

- If the budget contemplates significant investments in strategic priorities above current operational costs
- If the Board can identify that the District is making continuous improvement toward using all available resources (*including special revenue, partnerships, SPLOST, and general funds*) in a more efficient and effective manner
- If mandatory expenses (pension, MOE, healthcare, etc.) increased to a point where they were significantly impeding on the ability to accomplish the District's mission and vision

If the Board believed that not raising the millage rate would impede the District's ability to deliver on promises to stakeholders (signature programs, turn-around, whole-child development, to address equity)

- If unfunded mandates emerge from the General Assembly
- If there is significant loss of long-standing revenue streams
- If the increase will not inhibit the economic stability of local neighborhoods

Goal 1: Literacy Proficiency

The percentage of students in grades 3-8 scoring proficient or above in reading, as measured by the Georgia Milestones, **will increase from 36.9% in August 2019 to 47% in August 2026.**



Goal 2: Numeracy Proficiency



The percentage of students in grades 3-8 scoring proficient or above in math, as measured by the Georgia Milestones, **will increase from 35.0% in August 2019 to 45.4% in August 2026.**

Goal 3: Post-Graduation Preparedness

Increase the percentage of high school students who graduate prepared for their next step as demonstrated on a multi-dimensional assessment based on the Profile of a Graduate.



Goal 4: College and Career Readiness

The percentage of high school students who score at the college and career readiness level on career pathway assessments, IB, AP, Dual Credit, ACT or SAT, work-based learning, or entering TCSG/USG without needing remediation **will increase from 51.5% in October 2019 to 59.3% by October 2026.**



2020-2026 Board Goals

Grade Level

GRADE LEVEL

	FY22	FY23	FY24	FY25	Proposed FY26
Kindergarten	.60	.60	.60	.60	.60
1 st Grade	.25	.25	.25	.25	.50
2 nd Grade	.25	.25	.25	.25	.45
3 rd Grade	.25	.25	.25	.25	.45
4 th Grade					.40
5 th Grade					.40
6 th Grade	.03	.03	.03	.03	.25
7 th Grade					
8 th Grade					
9 th Grade	.03	.03	.03		.05
10 th Grade					
11 th Grade					
12 th Grade					

Grade Level weights are applied to total enrollment at specific grade levels to drive additional funding based on suggested class sizes.

Prior Academic Performance and Poverty

Prior Academic Performance:

Phasing out weight; lack of alignment with outcomes. Funds redistributed to base and grade level weights.

PRIOR ACADEMIC PERFORMANCE

	FY22	FY23	FY24	FY25	Proposed FY26
Elem.	.10	.10	.10	.10	0.00
Middle	.10	.10	.10	.10	0.00
High	.05	.05	.05	.05	0.00

Poverty: Weights have been applied for students from low-income households. The data used for poverty are the direct certification rates. Phasing out concentration of poverty due to overlap with Title and in some cases Turnaround; lack of alignment with outcomes.

POVERTY

	FY22	FY23	FY24	Prop. FY25	FY26
Elem.	.50	.50	.50	.47	.35
Middle	.50	.50	.50	.47	.35
High	.50	.50	.50	.47	.30

CONCENTRATION OF POVERTY

	FY22	FY23	FY24	FY25	Prop. FY26
Elem.	0.06	0.06	.05	.03	0.00
Middle	0.06	0.06	.05	.03	0.00
High	0.06	0.06	.05	.03	0.00

EIP/ Remedial & Gifted

Early Intervention and Remedial Education Programs:

Positions are not allocated for these programs; therefore, the weight is high to provide a supplement to support students.

Gifted: Teachers for this program are fully funded through the SSF weights.

Gifted Supplement: Historically, schools with low gifted populations were allocated at least a 0.5 FTE allocation. To afford those schools an opportunity to increase their number of gifted students, weights have been applied to supplement the gifted allocations.

Early Intervention (EIP) and Remedial Education Programs (REP)

	FY22	FY23	FY24	FY25	Proposed FY26
Elem.	1.05	1.05	1.05	1.05	1.00
Middle	1.05	1.05	.40	.40	.40
High	1.05	1.05	.40	.40	.40

Gifted and Gifted Supplement

	FY22	FY23	FY24	Proposed FY25	Proposed FY26
Elem.	0.60	0.60	0.60	0.70	.75
Middle	0.60	0.60	0.60	0.70	.70
High	0.50	0.50	0.50	0.60	.60

Special Education & ESOL

SPECIAL EDUCATION

FY21	FY22	FY23	FY24	FY25	Proposed FY26
Elem.	0.03	0.03	0.05	0.05	.05
Middle	0.03	0.03	0.05	0.05	.05
High	0.03	0.03	0.05	0.05	.05

ENGLISH LANGUAGE LEARNERS

FY21	FY22	FY23	FY24	FY25	Proposed FY25
Elem.	0.15	0.15	0.20	0.20	.20
Middle	0.15	0.15	0.20	0.20	.20
High	0.15	0.15	0.20	0.20	.20

Special Education: Positions (teachers & paraprofessionals) are allocated to support students with disabilities. The weight is provided for additional support

English Language Learners: Positions (teachers) are allocated to support English learners. The weight is provided for additional support