Board Budget Commission
FY2019 Budget Development
November 16, 2017
Agenda

- Update on FY2018 Cash-Flows
- Current FY2019 Assumptions
- School Allotment and Student Success Funding Formula
Goals

- To review the current revenue and expenditure assumptions for FY2019 budget development and align on next steps
- To align on preliminary recommendations regarding the proposed adjustments to the school Student Success Funding formula to be presented to Board at December meeting
Update on FY2018 Cash-Flows
How we’re looking and next steps

- Fulton County Tax Commissioners Office was closed Friday and Monday for Veterans day
- First check from Fulton County could come as early as 11/17/2017
- DeKalb taxes are beginning to come in
- Able to reduce payments by greater than 50% for the past two weeks
- Very little change to cash flow projections thus far

Historical Cash Balance Trend (in millions)
Current FY2019 Assumptions
Revenue Assumptions

- **State: State funding unknowns**
  - Will austerity be restored, will there be modifications to state formulas; assumes continued but slowing growth mostly offset by increases to the Local Fair Share; approximately 2% annually

- **Local:**
  - Assumes continued conservative growth based on historical trend for the out years of less than 3%
  - Unknown legislative impacts to revenue including potential caps, potential exemptions
  - Fulton County Commission and Board of Assessors possible phase in of frozen 2017 tax assessments; impact unknown

- **Other:**
  - Assumes limited growth related to continued buyback of services from partner and charter schools
Expenditure Assumptions

- Neighborhood school enrollment flattening districtwide but pockets of growth and decline
- Charter schools will continue to scale-up, receive a portion of all new revenue, and receive increasing enrollment
- Unfunded Pension increases will continue based on the approved actuarial payment plan; 3% increase annually
- CRCT Remediation will continue to decline as students matriculate
- Continued support of turnaround strategy and additional partner school
- Student Success Funding Formula
  - Special Education will continue to grow but at a slower pace as many “correcting” adjustments have been made in previous year budgets
  - Signature Programming will still be supported and continue to increase as schools move from early to intermediate to advanced stages of implementation
  - Charter System flexibility investments will continue and likely increase as the administration reviews current allotment formulas and makes recommendations to ensure increased equity, transparency, and autonomy
- Compensation Strategy includes the cost equivalent of a 2% COLA in each out year and a continued scaling of TRS (4% in FY2019 and 2% in each out year)
- Employer contribution for health care costs (currently $945PP/PM; increase for FY2018 was $1.3 million) = Assumes 5% increases to rate in the out years
- General Administration budgets remain flat with a CPI adjustment on some non-personnel line items
Objectives

Answer the questions:

1. What is SSF, and how does it fit in with APS's broader strategy?
2. How does SSF work and what does it mean for schools and central office?
3. What is the overall timeline and what engagement should the board expect?
Charter System Basics

Being a Charter System gives APS and our schools freedom to try new ideas with flexibility from state education rules to student achievement.

**District-wide Innovations**
Central office will work on improving systems, resources, talent management, support to schools, etc.

**School Innovations**
Schools and Go Teams (Local School Governing Teams @APS) will work on designing solutions that fit the school’s specific needs.
Central Office and School level focus for Flexibility and Autonomy

Central Office Operations

Focused on priorities, attention, and resources for schools and students. Working as a thought partner, problem solver and consultant to schools to support greatest student need.

School Autonomy and Flexibility

Schools leaders will automatically have flexibility and autonomy in a number of areas beginning 2016-2017. Schools will have the ability to apply for more flexibility and autonomy through the school based solution process.
Transitioning to Student Success Funding is part of APS’s approach to increasing autonomy and flexibility for all Schools

Least amount of autonomy; most amount of district control

FY16
- Move general fund budget allocations to where resources are needed
- Cluster and signature funding allocations to support priorities and needs
- Transition funding flexibility (turnaround schools only)

FY17
- Funding consolidation for all budgets
- **Changes to the budget funding model**
- Consolidation of general and federal funding

FY18
- Continue to identify allocations to be pushed to the school site (with additional flexibility + responsibility)
- Additional increase in signature funds
- Potential Student-weighted formula

Most amount of autonomy; least amount of district control

FY19
In addition to flexibility and autonomy, SSF also promotes equity and transparency

**Equity**
Resources are distributed equitably based on student need

“Dollars follow the student”

**Transparency**
Clear and easily understood rules for where, how, and why dollars flow

“The formula tells you what you get”

**Flexibility**
School leaders define the resources they need to drive student achievement

“ Principals own their budgets”
Principal feedback indicates that APS current practice has room to improve across these three dimensions:

I understand how positions and dollars are allocated to my school. (Transparent)

- APS: 72%
- Non-SBB Comparison: 77%
- Indy Y1 SSF: 84%
- Baltimore Y8 SSF: 83%

Positions and dollars are allocated fairly based on my school’s needs. (Equitable)

- APS: 38%
- Non-SBB Comparison: 48%
- Indy Y1 SSF: 52%
- Baltimore Y8 SSF: 52%

My flexibility over resources is sufficient to make meaningful improvements in my building. (Empowering)

- APS: 44%
- Non-SBB Comparison: 50%
- Indy Y1 SSF: 52%
- Baltimore Y8 SSF: 65%

*Non-SBB Comparison Districts include: Oakland, Palm Beach, Tulsa, Aldine, El Paso, Charlotte*
ERS is a non-profit organization dedicated to transforming how urban school systems organize resources (people, time, and money) so that every school succeeds for every student.
We believe…

- All students deserve a great education tailored to their needs.

- One school-at-a-time reform is not enough; we must redesign school systems to create the conditions for all schools to succeed.

- It’s not just about how much you have, but how well you use it: districts can restructure their resources to meet their strategic goals and schools’ unique needs.
Over the last 5-10 years, ERS has supported most of the large urban districts that are currently implementing SSF (or in process) with various aspects of design and implementation

<table>
<thead>
<tr>
<th>SBB Readiness</th>
<th>Baltimore</th>
<th>Boston</th>
<th>Cleveland</th>
<th>Denver</th>
<th>Indianapolis</th>
<th>Memphis</th>
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<td>Pre-Implementation Diagnostic Analysis/Readiness Assessments</td>
<td>X</td>
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<table>
<thead>
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<th>SBB Design</th>
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<th>Nashville</th>
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<tr>
<td>Implementation Support &amp; Facilitation</td>
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<td>School Design Cohort Support &amp; Training</td>
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<td>SBB School Budget Template &amp; Aggregation Tool Development</td>
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<td>Central Office Redesign to support SBB</td>
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<td>Post-Implementation Diagnostic Analysis (Equity &amp; Flexibility)</td>
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<td>Advisory Support Beyond Implementation Year</td>
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</table>
“Weighted Student Funding (WSF)”

“Student-Based Budgeting (SBB)”

“Fair Student Funding (FSF)”

“Student Success Funding (SSF)”
Schools must look and feel different in order to produce different outcomes for students

**APS Goal:** Student Success!

**Strategic School Design**
To create the conditions for excellent teaching and learning, school leaders must redesign their schools around a vision for student and teacher success through dramatic shifts in the way resources are used.

- **The Right People in all Schools**
- **Effective Instructional Support**
- **Flexible and Equitable Resources**
  - Student Success Funding (SSF)
- **Strong Central Processes for Innovation and Continuous Improvement**

Source: ERS
A critical mass of resources with flexibility is needed for schools to make meaningful change

% of School Based Resources* Locked/Unlocked

- Cleveland 1516: 11% Unlocked, 30% Locked, 59% Special Funds
- Indianapolis 1718: 17% Unlocked, 34% Locked, 49% Special Funds
- Baltimore 1516: 8% Unlocked, 18% Locked, 74% Special Funds
- Shelby County (to date for 1819): 26% Unlocked, 32% Locked, 42% Special Funds

Most districts unlock between 50-70% of their school-based funds to incorporate into the funding formula.

Remember, the more dollars that are unlocked, the more flexibility and transparency - but also responsibility - principals will have over resources in their building.
As part of SSF, APS has to decide what resources schools will have flexibility over:

**LOCKED Resources are managed centrally**
- Central office is responsible for determining how much to spend on a service or position and/or how to deliver it
- Locked Resources are **not** part of the SSF Pool and are **not** allocated out via the SSF Formula

**UNLOCKED Resources are managed by schools**
- Schools are responsible for providing these services using their SBB Allocations and meeting any applicable federal, state, local, funding, union requirements
- Unlocked Resources are **part** of the SSF Pool and are **allocated** out via the SSF Formula
- Central departments provide guidance and support to schools around managing these resources.
Guiding principles on whether to LOCK or UNLOCK a resource under SSF:

**REASONS TO LOCK**

- Is this resource a key **CENTRAL ROLE** such that devolving it impacts the district’s ability to fulfill a vital function?
- Is this specific program a **DISTRICT-WIDE PRIORITY** that the district wants to occur at specific schools or at all schools?
- Is this resource needed **INFREQUENTLY OR UNPREDICTABLY**, making it hard to budget for it?
- Is there **EXTERNAL COMPLIANCE** that the district or schools are accountable for?
- Does this resource have **ECONOMIES OF SCALE** such that the savings for centralizing outweighs desire of school control?
- Is this a **HIGHLY SPECIALIZED HIGH COST PROGRAM** that schools have differential access to?

**REASONS TO UNLOCK**

- Does school control of this resource fit within the district’s **VISION OF THE PRINCIPAL’S ROLE**?
- **CENTRALITY TO SCHOOL MISSION**: Is school control over this service central to the school’s mission and ability to impact student achievement?
- **SCHOOL DESIGN INNOVATION**: Can schools benefit by providing this service/activity differently based on their unique needs?
- **PROXIMITY TO RESOURCE USE**: Does the principal’s proximity to the service make it likely that he/she could manage it more effectively than could the central office?
- **COST SAVINGS**: Are there opportunities for increased efficiencies and savings if principals manage the program/service at the school level.
SSF Design Team has been discussing what resources to lock/unlock to define SSF flexibilities

Example Resources that are typically …

<table>
<thead>
<tr>
<th>Typically LOCKED</th>
<th>Differs by district</th>
<th>Typically UNLOCKED</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Payroll</td>
<td>• ELL teachers</td>
<td>• General Education teachers and TAs</td>
</tr>
<tr>
<td>• Legal Services</td>
<td>• SWD teachers and TAs</td>
<td>• Art/Music/PE/Other NonCore Teachers</td>
</tr>
<tr>
<td>• Audit/Compliance Services</td>
<td>• Guidance Counselors</td>
<td>• Assistant Principals</td>
</tr>
<tr>
<td>• Food Services</td>
<td>• Social Workers</td>
<td>• School Clerical/Admin Support Staff</td>
</tr>
<tr>
<td>• Core IT Services (i.e., email, student info systems, etc.)</td>
<td>• Custodial Staff &amp; Resources</td>
<td>• School Librarians</td>
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<tr>
<td>• Student Transportation</td>
<td>• Curricula &amp; Assessments</td>
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<tr>
<td>• Utilities</td>
<td>• Prof’l Development resources and staff</td>
<td></td>
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</table>
School budgets are calculated using the school’s enrollment and the SSF weights for student characteristics.

**School A:**
- 500 students
- NO ESOL, Below Prof., or Poverty Students

<table>
<thead>
<tr>
<th>Enrollment</th>
<th>Weight</th>
<th>Total</th>
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<tbody>
<tr>
<td>Base Weight</td>
<td>500</td>
<td>1.0 = $4,250</td>
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<td><strong>TOTAL:</strong></td>
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<td><strong>$2,125,000</strong></td>
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**School B:**
- 500 students
- 10% are ESOL
- 60% are Below Prof.
- 20% are Economically Disadvantaged

<table>
<thead>
<tr>
<th>Enrollment</th>
<th>Weight</th>
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</thead>
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<td>Base Weight</td>
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<td>1.0 = $4,250</td>
</tr>
<tr>
<td>ESOL</td>
<td>50</td>
<td>0.2 = $850</td>
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<tr>
<td>Below Proficient</td>
<td>300</td>
<td>0.1 = $425</td>
</tr>
<tr>
<td>Economically Disadv.</td>
<td>100</td>
<td>0.05 = $212</td>
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<tr>
<td><strong>TOTAL:</strong></td>
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<td><strong>$2,316,20</strong></td>
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**Important:** $s shown are hypothetical. They do not represent APS $s.

SSF is a mechanism for providing resources to a school- not individual students- to serve the needs of its entire school population.

Source: ERS
Weights seek to equitably distribute resources to schools based on each school’s individual student population.

All students receive the base weight.

Additional weights reflect the increased cost to meet individual student needs.

**Mark**
- Base Weight: 1.0 = $5,000
- Poverty: 0.1 = $500
- Grades 9-12: 0.05 = $250
- **SPED Resource**: 0.5 = $2,500
- Base Weight: 1.60 = $8,000

**Maria**
- Base Weight: 1.0 = $5,000
- ESOL: 0.4 = $2,000
- Grades 9-12: 0.05 = $250
- Base Weight: 1.45 = $7,250
Districts have made different decisions about which student characteristics to weight

<table>
<thead>
<tr>
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<th>Denver</th>
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<th>Nashville</th>
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<tr>
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<tr>
<td>Gifted</td>
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<tr>
<td>Mobility</td>
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A complete SSF formula strikes a balance between equity and stability

Weights:
- Schools funded on the basis of the need of their population

Policies:
- **Baseline Services** ensures all schools are able to provide a minimum level of services
- **Transition policy** ensures schools do not see large swings year over year
But SSF is not a magic bullet. In order for SSF to help drive student improvement....
Schools must use their resources to create strategic school designs.

- **TIME & ATTENTION**: Personalized Time and Attention
- **TEACHER COLLABORATION**: Expert-led Collaboration and Professional Learning
- **INSTRUCTION**: Empowering, Aligned Curricula, Instruction, and Assessment
- **TALENT MANAGEMENT**: Talent Management and Teacher Leadership
- **WHOLE CHILD**: Responsive Learning Community
- **Growth-oriented Adult Culture**
Districts need to design a formula and policies that balance competing goals

**Equity:** Schools receive resources in accordance to the need of their students

**Stability:** Schools do not see dramatic year over year changes in funding levels

**Flexibility:** Schools can ensure that instructional program and school structures meet the needs of THEIR students and teachers

**Consistency:** District wide initiatives are implemented with fidelity across the district and all students receive rigorous high quality instruction.
Flexibility is only one piece of using SSF as a tool in school improvement...

School empowerment comes from deliberate alignment of autonomy, accountability & support.

Past efforts nationally to improve outcomes through greater autonomy have failed because of inadequate or misaligned approaches to accountability & support.
SBB changes the relationship between school and district leaders, implying the need to build new capabilities at all levels.

**Traditional System**
- District sets school designs, budgets and staffing
- School leaders implement those decisions

**Student-Based Budgeting**
- School leaders allocate funding and people within the school based on student needs.
- District provides support and guidance, e.g. “must do” requirements and lists of qualified providers
Recommendations

- New to the Bucket for FY2019
  - Custodians
  - Substitutes
  - Gifted

- What’s NOT In the Bucket
  - SRO’s and Crossing Guards
  - Supplements
  - Utilities
  - Transportation
Recommendations

- Weights
  - Poverty
  - Grade Level
  - Students with Disabilities
  - Gifted
  - English Language Learners
Recommendations

- Policies
  - Implement a Base Allocation to provide stability for small schools
  - Implement a Transition Policy so that no school loses or gains more than 3-5% in any one year
Wrap-Up and Next Steps

- Final SSF Recommendation to be brought to the Board on December 4th
- Principals to receive budgets early January
- Next Commission meeting January 18th
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 the budget proposals support the District’s transformational strategy
- 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
Guiding Principles for Revenue Consideration

The Board will consider utilizing the amount of fund balance above 7.5% of prior years budgeted expenditures under the following conditions:

- To fund one-time expenditures that are nonrecurring in nature and which will not require additional future expense outlays for maintenance, additional staffing or other recurring expenditures

- To pilot new programs or to fund other short-term priorities of the Board

- To meet emergencies and unexpected expenses throughout the year
FY2019 Resource Parameters

Last revised September 21, 2017

1. The District will implement the expenditure parameters using the current millage rate or the Board’s Guiding Principles for Revenue Consideration to support the mission and vision.

2. The District will continue to identify grant generating opportunities, assess the required millage rate, and/or seek additional business, philanthropic and community partnerships in an effort to support the ongoing transformation of APS.

3. The District will maintain a fund balance between 7.5% and the statutory limit of 15% projected expenditures.

4. The District will analyze and explore all funding sources including grants and special revenue to maximize resources and supplement the general fund.

5. The District, with support and collaboration from other stakeholders, will continue to identify and encourage grant generating opportunities, especially through our Partnerships Office.

6. The District will identify and sunset ineffective programs to redirect human resources and funding where possible.
Guiding Principles for FY2019 Expenditure Parameters

- Depth vs. Breadth with unfavorable revenue projections and increasing mandatory costs, a focus should be on making deeper investments in specific parameters instead of distributing funds over too many disparate priorities
- Budget parameters should be in alignment with the District mission, vision, strategic plan, and with the charter system operating model
Flexibility & autonomy are means to an end, not ends themselves...

**If we...**
Build the capacity of school-based leadership teams and empower them...

**Then...**
They will make decisions that best meet the needs of their unique school communities...

**So that...**
We will be positioned to achieve our mission of ensuring our kids graduate ready for college & careers.

Schools must look and feel different as a result of flexibility & autonomy if we expect the strategy to produce different outcomes for students.
1. The District will allocate resources pursuant to the District’s definition of equity.
2. The District will continue investing in the Turnaround Strategy, providing additional support and interventions for schools that have been chronically struggling on the state accountability metric (in support of the District’s mission that every student will graduate ready for college and career, and the vision of being a high-performing school District).
3. The District will recruit, develop, retain, and promote high-quality staff by investing in a robust talent strategy that includes a multi-year compensation model, pipeline development work, professional development, and coaching and career pathways (in support of the Talent component in the District’s Strategic Plan).
4. The District will continue implementing its charter system operating model and core components of signature programming, cluster and flexibility funds, investments in a College and Career Academy, and a community engagement strategy (in support of the District’s mission that every student will graduate ready for college and career, and the vision of engaged families).
5. The District will fund pension obligations in accordance with State statute and actuarial standards.
6. In support of the charter system model, the District will modify the current school allotment plan to increase transparency, equity, innovation, and autonomy with accountability so that Principals and local GoTeams can make decisions aligned with their specific needs with a focus on:
   ▶ investments in Pre-K through 3rd grade to ensure all students are reading by the end of 3rd grade.
   ▶ whole-child development, including positive behavior supports, arts and athletics.
   ▶ leadership development.
   ▶ access to quality Early Childhood Education.
SSF is most powerful when it can be tied to broader district strategy

Spring 2016

1.1 Autonomous schools framework
1.2 Philosophical and functional imperatives for all schools
1.8 Research-based strategies for monitoring and maintaining a safe, positive school culture

Direct ties to SSF
Indirect ties to SSF

1.5 Research-based tools for individualized professional learning plans
1.6 Comprehensive strategic grade configuration plan
1.3 Diverse, enriching learning experiences
1.4 Rigorous instruction in every classroom
1.7 Research-based tools and support for HS

2.1 Plan for equitable distribution of funds
2.2 Financial transparency via third-party auditing practices and annual report
2.3 More equitable technology use in schools
2.4 Facilities utilization committee
2.6 Reduce warehousing and supply
2.5 Increase, improve employee recruitment efforts
2.7 Plan to strategically modernize school buildings
2.8 Efficiency with high quality service to schools

3.1 Families make educated school decisions
3.2 Customer service excellence to ensure a welcoming environment districtwide
3.3 Empower families and educates them on advocacy practices and tools
3.4 Employ a wide variety of modes and languages to reach target audiences
3.5 Policies and partnerships to help address the impacts of high student mobility
3.6 Policies and systems to leverage external resources & promote community engagement
### SSF isn’t the right funding system for all districts

#### Key Factors in the SBB Decision Process

<table>
<thead>
<tr>
<th>Decision Factor</th>
<th>SBB may be right for you if:</th>
<th>SBB may be wrong for you if:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Per-pupil funding levels</td>
<td>At or above national average for your set of peer districts</td>
<td>Below average vs. peer districts and/or falling to the point where even with added school-level flexibility, resources are so scarce that SBB is unlikely to be a transformational lever</td>
</tr>
<tr>
<td>Potential resource flexibility</td>
<td>Is significant, even if principals do not yet have access to it</td>
<td>Is constrained by collective bargaining agreements, state-level oversight, or other factors not addressed by SBB</td>
</tr>
<tr>
<td>School leadership capacity</td>
<td>Principals are motivated by and capable of making wise, fact-based decisions about resource use and school design</td>
<td>Principals and district leaders are cautious about change (e.g., committed to “doing things the way we’ve always done them”)</td>
</tr>
<tr>
<td>Central office capacity</td>
<td>Leadership and managers have appetite and capacity for re-thinking their role in supporting schools and shifting mind-sets among school leaders</td>
<td>Leadership and managers are cautious about change, or focused solely on “putting out fires,” and lack capacity or willingness to change compliance mind-set</td>
</tr>
<tr>
<td>Data infrastructure</td>
<td>Systems run smoothly and deliver accurate, timely data about students, teachers, and funds</td>
<td>Systems are fragmented, with teams pursuing “workarounds” to get and act on critical information</td>
</tr>
<tr>
<td>District leadership capacity</td>
<td>The district’s leadership team has the vision, passion, and appetite to overcome any challenges identified in the issues above</td>
<td>The district’s leadership team requires some “wind at their back” to facilitate the level of change SBB requires</td>
</tr>
</tbody>
</table>
Greater equity means that some schools may receive less funding this year than they have in the past; others may receive more funding. The scatter plot shows the relationship between per pupil (pp) spending and need index. The plot includes two shaded areas:

1. **Over-funded schools**: These schools are over-funded relative to their need and likely to see a decrease in funding.
2. **Under-funded schools**: These schools are currently under-funded relative to need and likely to see an increase in funding.

* Need index represents the additional funding districts typically spend on students in poverty, English language learners, and students with disabilities.
This requires a planning process sequenced with enough time to help principals design and implement changes.

<table>
<thead>
<tr>
<th>Sept</th>
<th>Oct</th>
<th>Nov</th>
<th>Dec</th>
<th>Jan</th>
<th>Feb</th>
<th>Mar</th>
<th>Apr</th>
<th>May</th>
<th>June</th>
<th>July</th>
<th>Next Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Assess Needs &amp; Resources</td>
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<tr>
<td>2. Clarify &amp; Communicate Priorities</td>
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<tr>
<td>3. Design the Strategy for 18-19</td>
<td></td>
<td></td>
<td></td>
<td>Master Schedule</td>
<td></td>
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<tr>
<td>4. Reorganize to Make it Work</td>
<td>Minor Implementation Adjustments for 17-18</td>
<td></td>
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<tr>
<td>5. Implement and Monitor</td>
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</tbody>
</table>

- **Focus/Priority**
- **Ongoing Work**

- Master Schedule
  - Job and Teacher Assignment
  - Staffing and Budget Plan
  - Hiring Plan
- Annual PL Plan
- Implementation Plan for 18-19
What might this look like if schools are given autonomy? Example- Substitutes

<table>
<thead>
<tr>
<th>Status Quo</th>
<th>Example: School Empowerment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Autonomy</td>
<td></td>
</tr>
<tr>
<td>• Schools budget for professional development substitutes.</td>
<td>• School sets budget for substitutes to cover professional development and non-FMLA sick leave.</td>
</tr>
<tr>
<td>• Substitutes for sick leave budgeted centrally.</td>
<td>• School can also choose to have other teachers cover classes</td>
</tr>
<tr>
<td></td>
<td>• District budgets for FMLA and other extended leaves/absences</td>
</tr>
<tr>
<td>Support</td>
<td></td>
</tr>
<tr>
<td>• District has central system for schools to request subs.</td>
<td>• District has central system for schools to request subs.</td>
</tr>
<tr>
<td>• District provides background checks on subs.</td>
<td>• District provides background checks on subs.</td>
</tr>
<tr>
<td></td>
<td>• District provides data, and a system to help schools monitor their substitute spending</td>
</tr>
<tr>
<td>Accountability</td>
<td></td>
</tr>
<tr>
<td>• District manages substitute budget and coverage.</td>
<td>• School operations are within total budget.</td>
</tr>
<tr>
<td></td>
<td>• Classes covered by appropriate personnel</td>
</tr>
</tbody>
</table>

This is just one example of what autonomy, support and accountability could look like for substitutes.
## Draft Calendar for Review

<table>
<thead>
<tr>
<th>Item Description</th>
<th>Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Board Meeting</td>
<td>Tuesday, September 5, 2017</td>
</tr>
<tr>
<td>2 Board Budget Commission Meeting</td>
<td>Thursday, September 21, 2017</td>
</tr>
<tr>
<td>3 Board Meeting; Draft Fiscal Year 2019 Budget Parameters and Timeline presented in Finance update at work session</td>
<td>Monday, October 9, 2017</td>
</tr>
<tr>
<td>4 Board Budget Commission Meeting</td>
<td>Thursday, October 19, 2017</td>
</tr>
<tr>
<td>5 Budget and Finance Advisory Committee (BFAC)</td>
<td>Thursday, October 19, 2017</td>
</tr>
<tr>
<td>6 Board Meeting; Board approves calendar and parameters</td>
<td>Monday, November 13, 2017</td>
</tr>
<tr>
<td>7 Board Budget Commission Meeting</td>
<td>Thursday, November 16, 2017</td>
</tr>
<tr>
<td>8 Budget and Finance Advisory Committee (BFAC)</td>
<td>Thursday, November 16, 2017</td>
</tr>
<tr>
<td>9 Board Meeting; Board reviews/discusses Fiscal Year 2019 budget assumptions, staffing formulas, and strategic priorities</td>
<td>Monday, December 4, 2017</td>
</tr>
<tr>
<td>10 Board Meeting</td>
<td>Monday, January 8, 2018</td>
</tr>
<tr>
<td>11 Governor’s State of the State Address and Education Budget (OMB)</td>
<td>Monday, January 15, 2018 (est.)</td>
</tr>
<tr>
<td>12 Board Budget Commission Meeting</td>
<td>Thursday, January 18, 2018</td>
</tr>
<tr>
<td>13 Budget and Finance Advisory Committee (BFAC)</td>
<td>Thursday, January 18, 2018</td>
</tr>
<tr>
<td>14 Board Meeting; Fiscal Year 2018 Mid-Year adjustment</td>
<td>Monday, February 5, 2018</td>
</tr>
<tr>
<td>15 Board Budget Commission Meeting; FY2019 Budget Primer</td>
<td>Thursday, February 15, 2018</td>
</tr>
<tr>
<td>16 Budget and Finance Advisory Committee (BFAC)</td>
<td>Thursday, February 15, 2018</td>
</tr>
<tr>
<td>17 Board Meeting</td>
<td>Monday, March 5, 2018</td>
</tr>
<tr>
<td>18 Board Budget Commission Meeting; FC Tax Commissioner and FC Chief Assessor Board Presentation</td>
<td>Thursday, March 15, 2018</td>
</tr>
<tr>
<td>19 Budget and Finance Advisory Committee (BFAC)</td>
<td>Thursday, March 15, 2018</td>
</tr>
<tr>
<td>20 Board Meeting</td>
<td>Monday, April 9, 2018</td>
</tr>
<tr>
<td>21 Board Budget Commission Meeting; Special Revenue, SPLOST, School Nutrition, Debt</td>
<td>Thursday, April 19, 2018</td>
</tr>
<tr>
<td>22 Budget and Finance Advisory Committee (BFAC)</td>
<td>Thursday, April 19, 2018</td>
</tr>
<tr>
<td>23 Board Meeting; Superintendent presents the Fiscal Year 2019 Budget to the Board (Tentative adoption)</td>
<td>Monday, May 7, 2018</td>
</tr>
<tr>
<td>24 First public budget hearing for Fiscal Year 2019 General Fund Budget</td>
<td>Monday, May 7, 2018</td>
</tr>
<tr>
<td>25 Conduct regional public meeting for Fiscal Year 2019 General Fund Budget</td>
<td>Tuesday, May 8, 2018</td>
</tr>
</tbody>
</table>

Yellow Denotes Board Budget Commission, Green denotes BFAC
<table>
<thead>
<tr>
<th>Item Description</th>
<th>Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>26 Conduction regional public meeting for Fiscal Year 2019 General Fund Budget</td>
<td>Tuesday, May 15, 2018</td>
</tr>
<tr>
<td>27 Board Budget Commission Meeting</td>
<td>Thursday, May 17, 2018</td>
</tr>
<tr>
<td>28 Conduction regional public meeting for Fiscal Year 2019 General Fund Budget</td>
<td>Tuesday, May 22, 2018</td>
</tr>
<tr>
<td>29 Conduction regional public meeting for Fiscal Year 2019 General Fund Budget</td>
<td>Tuesday, May 29, 2018</td>
</tr>
<tr>
<td>30 Board Meeting; Superintendent presents the Fiscal Year 2019</td>
<td>Monday, June 4, 2018</td>
</tr>
<tr>
<td>31 Second public budget hearing for Fiscal Year 2018 General Fund Budget</td>
<td>Monday, June 4, 2018</td>
</tr>
<tr>
<td>32 Advertise and publish notice of tax rate and budget</td>
<td>TBD July</td>
</tr>
<tr>
<td>33 Advertise the first and second public hearings for the tax Millage rates</td>
<td>TBD July</td>
</tr>
<tr>
<td>34 Advertise the tax digest for the five year history Fiscal Years 2013-2018</td>
<td>TBD July</td>
</tr>
<tr>
<td>35 Advertise the third public hearings for the tax Millage rates (If necessary)</td>
<td>TBD July</td>
</tr>
<tr>
<td>36 Deadline for millage rates to be delivered to Fulton County Tax Commissioner</td>
<td>TBD July</td>
</tr>
<tr>
<td>37 Final adoption of the tax Millage rates for Fiscal Year 2019 (may require a</td>
<td>TBD July</td>
</tr>
<tr>
<td>called Board meeting (public hearings) depending on the county's schedule and</td>
<td></td>
</tr>
<tr>
<td>millage rollback)</td>
<td></td>
</tr>
<tr>
<td>38 Hold the first and second public hearing on the tax Millage rate</td>
<td>TBD July</td>
</tr>
<tr>
<td>39 Hold the third public hearings for the tax Millage rates (If necessary)</td>
<td>TBD July</td>
</tr>
<tr>
<td>40 Tax assessor provides final appraisal values to the District</td>
<td>TBD July</td>
</tr>
</tbody>
</table>

Yellow Denotes Board Budget Commission, Green denotes BFAC