



## 2025 Financial Efficiency Star Rating (FESR) Calculation Guide

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### Introduction

#### ***Overview***

The Financial Efficiency Star Rating (FESR) provides a comparison of district spending per student with overall academic performance. The FESR should be one measure that a user evaluates in conjunction with all other information provided for each school and district. The goal of the star rating is to provide a comparison of district spending per student with overall academic performance. The [Financial Efficiency Star Rating Archives](#) provide information on FESRs from previous years. The Georgia Department of Education's [District Financial Information Dashboard](#) provides a high-level overview of district- and school-level finances.

#### ***Authorizing Statute***

O.C.G.A. §20-14-33 requires that the Governor's Office of Student Achievement (GOSA), in coordination with GaDOE, create a financial efficiency rating. The law requires that GOSA and the GaDOE collaborate to "adopt and annually review, and revise as necessary, indicators of the quality of learning by students, financial efficiency, and school climate for individual schools and for school systems." Financial efficiency "may include an analysis of how federal and state funds spent by local school systems impact student achievement and school improvement, and components used to determine financial efficiency may include actual achievement, resource efficiency, and student participation in standardized testing." The rating must be based upon five stars.

## Data

### ***Per Pupil Expenditures (PPE)***

School districts are funded through a combination of state revenue based on the Quality Basic Education (QBE) Act funding formula along with local property taxes, state grants outside of QBE, and federal grants (e.g., Federal Title I). Expenditures from all revenue sources—except those designated as “excluded”—as well as Full-Time Equivalent (FTE) student counts are used to generate Per Pupil Expenditures for each school district and school. See [2025 PPE Calculation Guides](#) for further details.

For FESR calculations, GOSA requires three consecutive years of PPE data. The 2025 FESR uses the 2022-2023, 2023-2024, and 2024-2025 PPE data for each school district and school. School districts and schools without three consecutive years of PPE data will not receive a rating.

### ***College and Career Ready Performance Index (CCRPI)***

Georgia measures how well schools, districts, and the state are preparing students through the College and Career Ready Performance Index. CCRPI includes five main components reported on a scale of 0-100: Content Mastery, Progress, Closing Gaps, Readiness, and Graduation Rate (high schools only). When possible, each school district and school receives a CCRPI Single Score. See [CCRPI Overview](#) for additional details on components. See [2025 CCRPI Single Score Calculation Guide](#) for further details on the calculation process.

For FESR calculations, GOSA requires three consecutive years of CCRPI Single Score data. The 2025 FESR uses the 2022-2023, 2023-2024, and 2024-2025 CCRPI Single Score data for each school district and school. School districts and schools without three consecutive years of CCRPI Single Score data will not receive a rating.

## Details on Financial Efficiency Star Rating Calculations

The Financial Efficiency Star Rating is based on a three-year average of College Career Ready Performance Index Single Scores and Per Pupil Expenditures. To calculate the 2025 FESR, each school district and school needs CCRPI Single Scores and PPE for the 2022-2023, 2023-2024, and 2024-2025 school years. The CCRPI Single Scores are averaged together to produce the “CCRPI Average”. No “CCRPI Average” is given for schools or districts without three years of CCRPI Single Scores. The PPE are averaged together to produce the “Average PPE”. No “Average PPE” is given for schools or districts without three years of PPE.

To provide a measure of overall academic performance, the Financial Efficiency Star Rating uses “CCRPI Average”. School districts and schools are categorized into six categories based on their three-year “CCRPI Average”: “Less Than 50”, “50.0-59.9”, “60.0-69.9”, “70.0-79.9”, “80.0-89.9”, and “90 and Above”<sup>1</sup>.

To provide a basis for comparing finances, the Financial Efficiency Star Rating uses a “Percentile of Average PPE”. Using all school districts with three years of PPE data, a percentile is calculated from the “Average PPE”. School districts are then categorized into five categories based on their percentile: “0-20” (Low Spending), “21-40”, “41-60”, “61-80”, and “81-100” (High Spending)<sup>2</sup>. The process for individual schools is identical—using schools with three years of PPE data, a percentile is calculated from the “Average PPE”. Schools are then categorized into five categories based on their percentile: “0-20”, “21-40”, “41-60”, “61-80”, “81-100”<sup>3</sup>.

The matrix below shows the method for determining the Financial Efficiency Star Rating. Based on the school district’s or school’s “Percentile of Average PPE” and “CCRPI Average,” each school district or school is categorized into one cell of the matrix. School districts and schools can earn between one-half (0.5) star to five (5) stars for their FESR. A one-half star rating indicates high spending—Percentile of Average PPE from 81-100—and low performance—CCRPI Average Less Than 50. A five star rating indicates both low spending—Percentile of Average PPE from 0-20—and high performance—CCRPI Average 90 and Above.

★★★★★	CCRPI Average					
Percentile of Average PPE	Less than 50	50-59.9	60-69.9	70-79.9	80-89.9	90 and Above
<b>81-100 (High Spending)</b>	0.5	1	1.5	2	2.5	3
<b>61-80</b>	1	1.5	2	2.5	3	3.5
<b>41-60</b>	1.5	2	2.5	3	3.5	4
<b>21-40</b>	2	2.5	3	3.5	4	4.5
<b>0-20 (Low Spending)</b>	2.5	3	3.5	4	4.5	5

<sup>1</sup> The precise CCRPI categories are listed. **Category 1:** CCRPI Average < 50; **Category 2:** 50 ≤ CCRPI Average < 60; **Category 3:** 60 ≤ CCRPI Average < 70; **Category 4:** 70 ≤ CCRPI Average < 80; **Category 5:** 80 ≤ CCRPI Average < 90; **Category 6:** CCRPI Average ≥ 90

<sup>2</sup> The precise PPE categories are listed. **Category 1:** Percentile < 21; **Category 2:** 21 ≤ Percentile < 41; **Category 3:** 41 ≤ Percentile < 61; **Category 4:** 61 ≤ Percentile < 81; **Category 5:** Percentile ≥ 81

<sup>3</sup> See above footnote.