

School District of Philadelphia

Budget 101: Understanding the District's Budget

May 3, 2017

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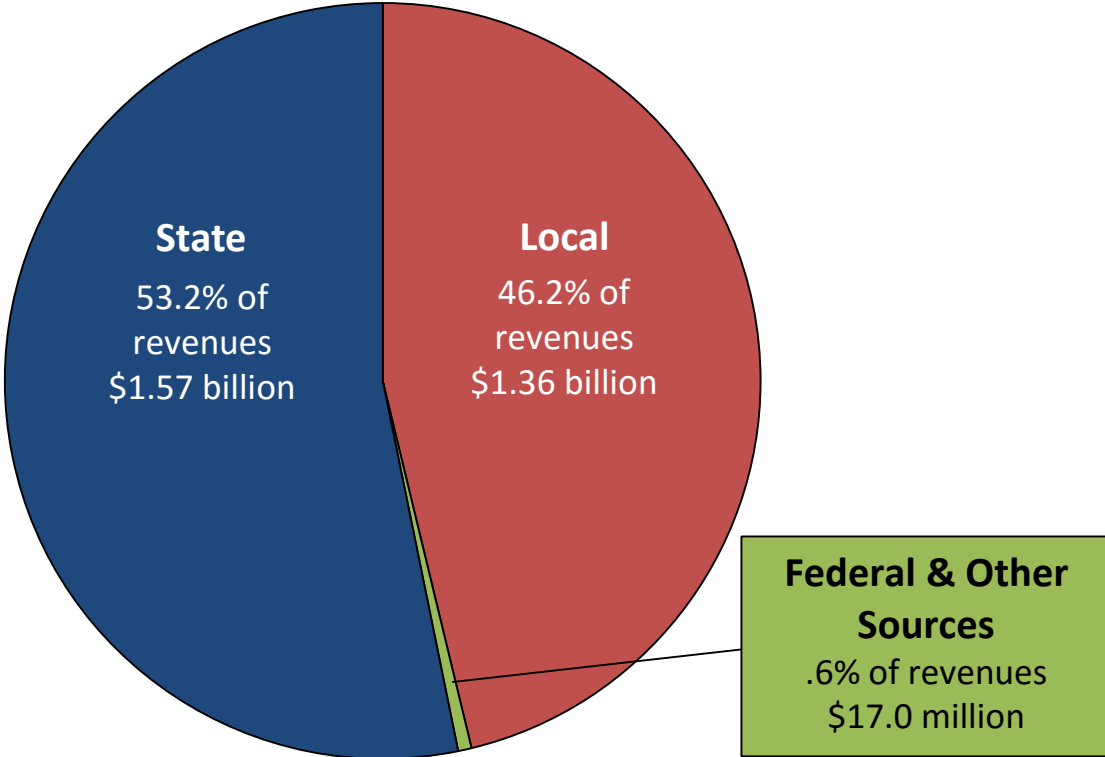
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OPERATING REVENUES

Revenue Summary

The District does not have the authority to generate revenues for itself. Funding is provided by the state, city, and federal governments and other sources.

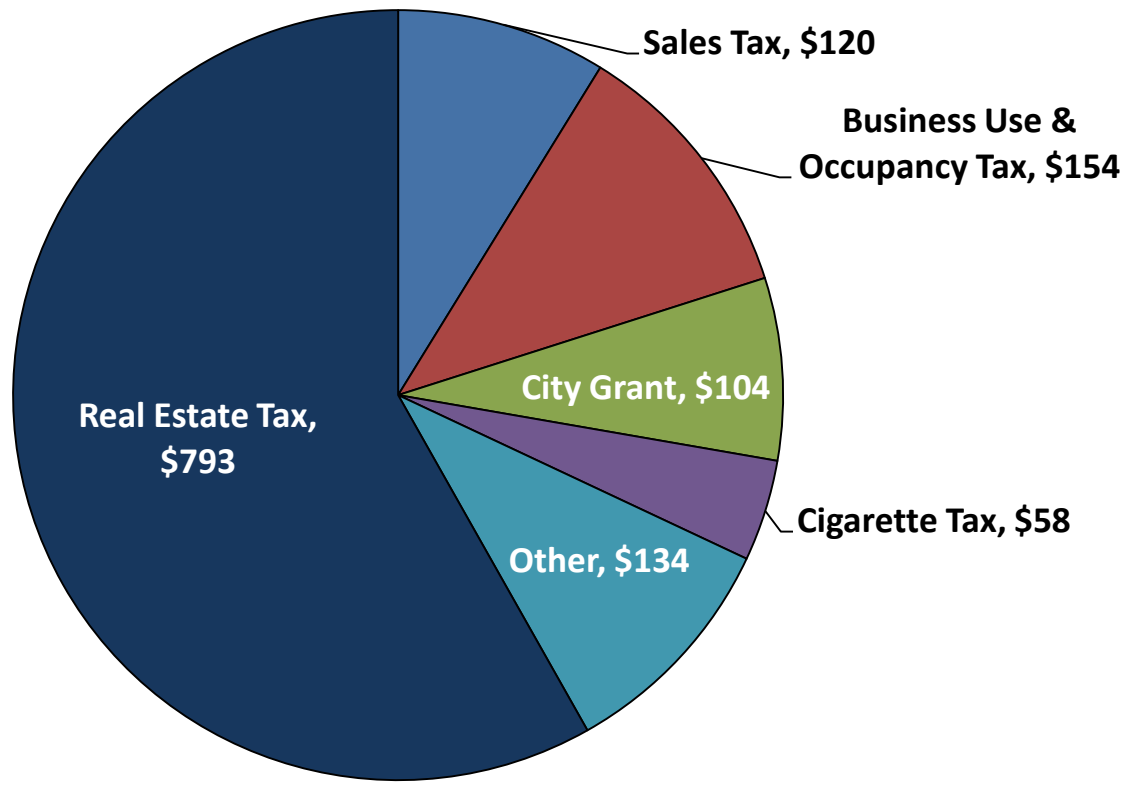
FY18 Projected Operating Revenues



Local Revenue Detail

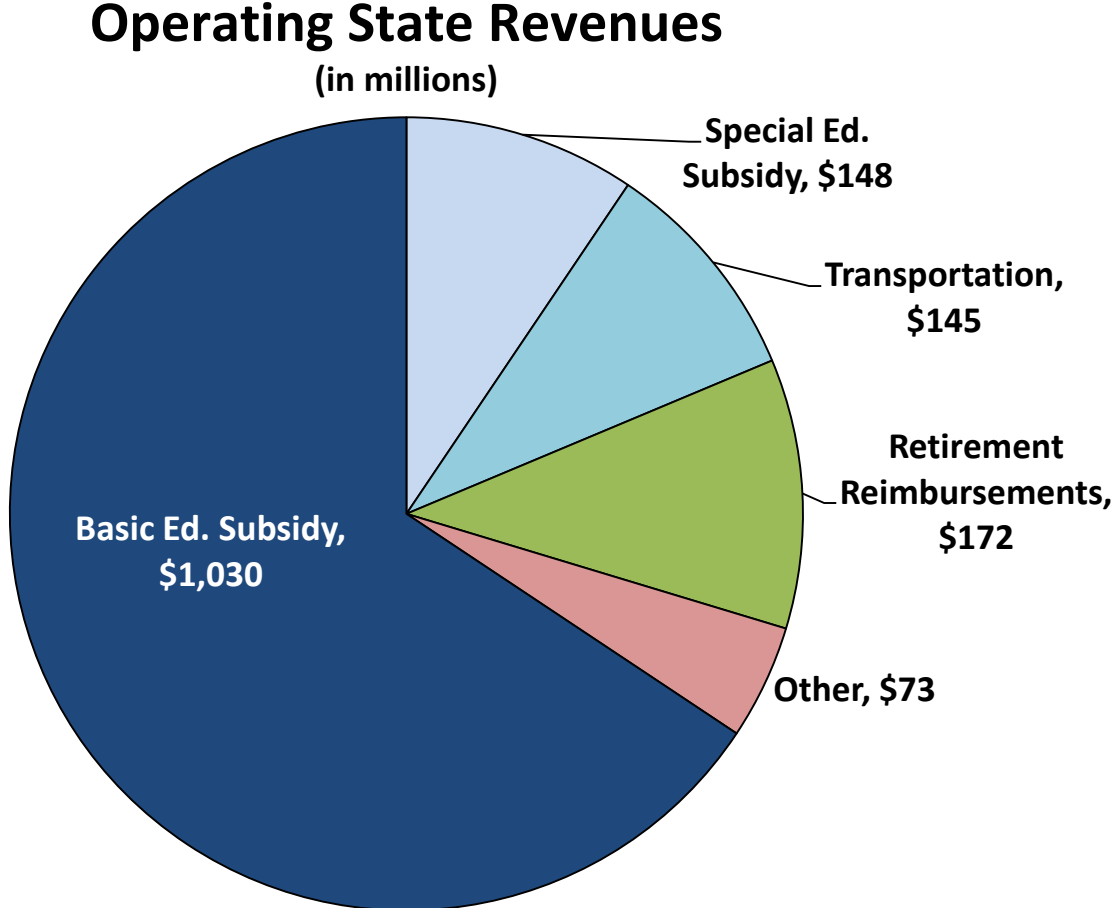
Approximately 58% of local revenues are generated from real estate tax. The remaining 42% of revenues come from other taxes and fees and the City grant.

Operating Local Revenues
(in millions)



State Revenue Detail

Approximately 66% of state revenues are provided through the basic education subsidy. The remaining 34% of revenues come from other subsidies and retirement reimbursement.

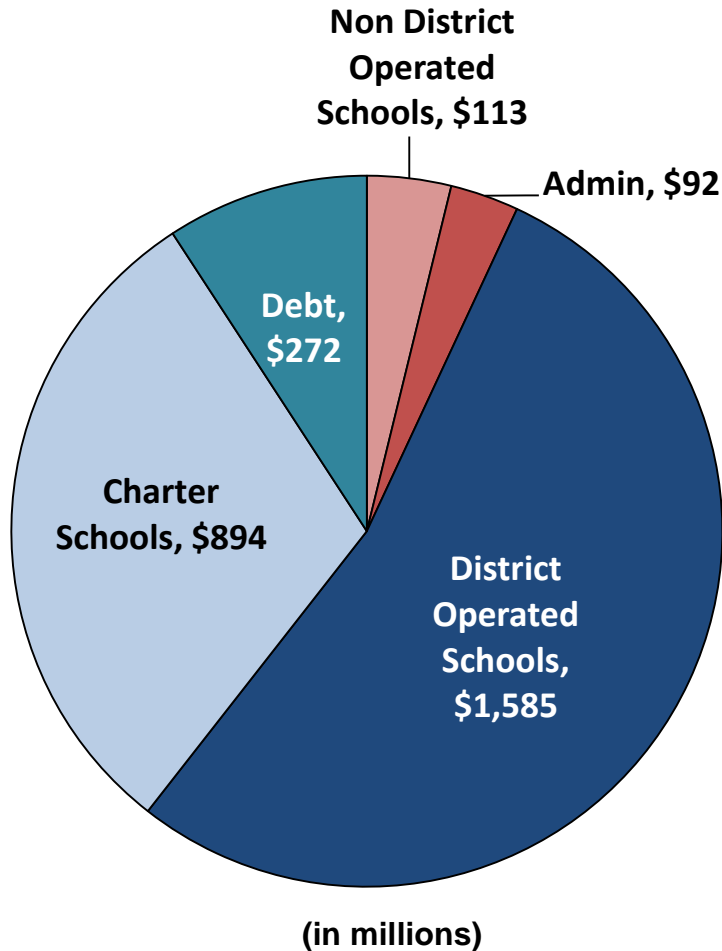


OPERATING EXPENDITURES

Expenditure Summary

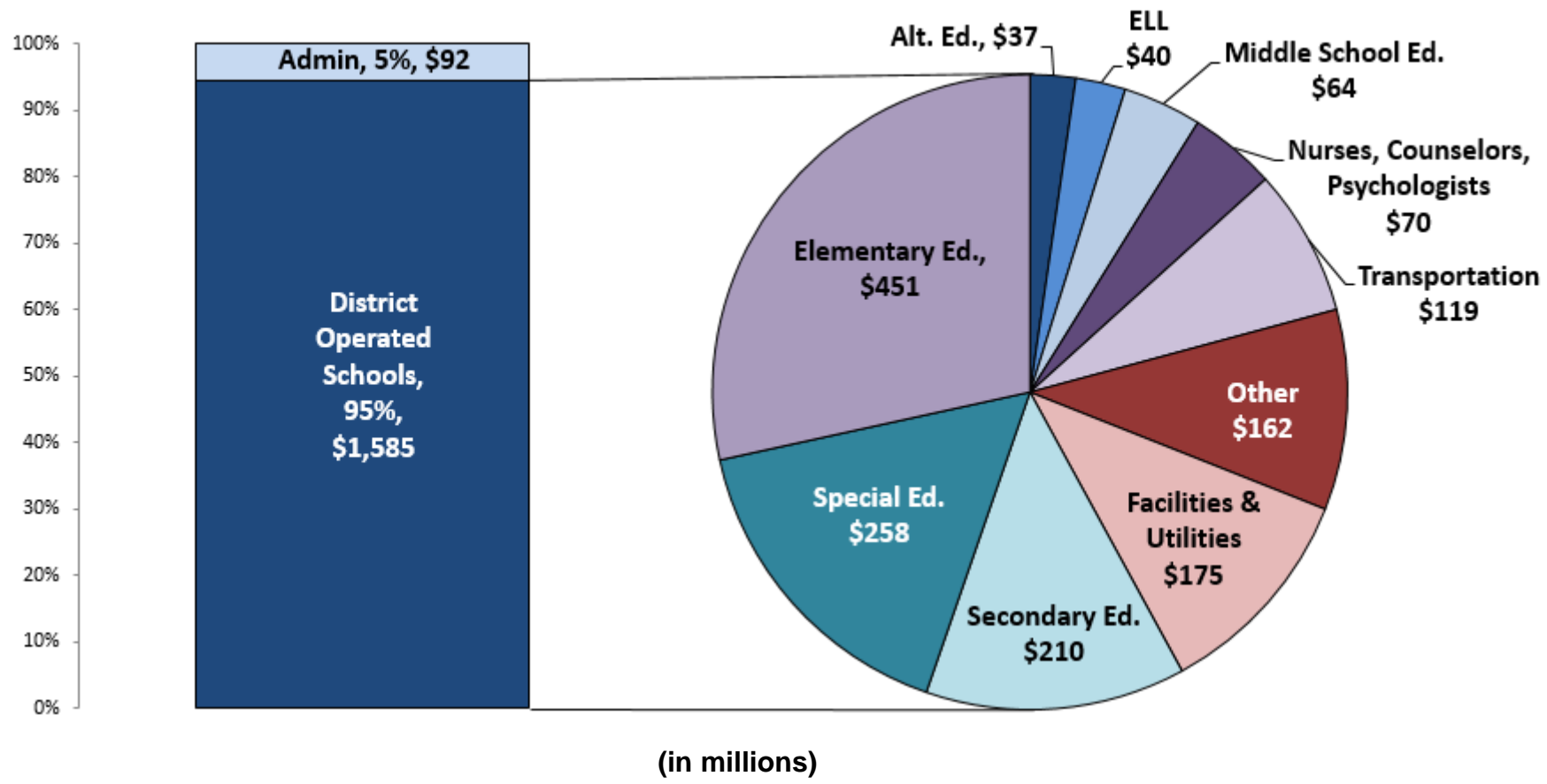
The District spends the majority of its \$2.96 billion budget on District and charter operated schools.

- The District's FY18 projected budget includes operating expenditures of \$2.96 billion.
- The District spends:
 - \$2,592M or 88% of the District's budget is spent in schools
 - \$272M or 9% of its budget on debt service
 - \$92M or 3% of its budget on administration



District-Operated School Expenditures

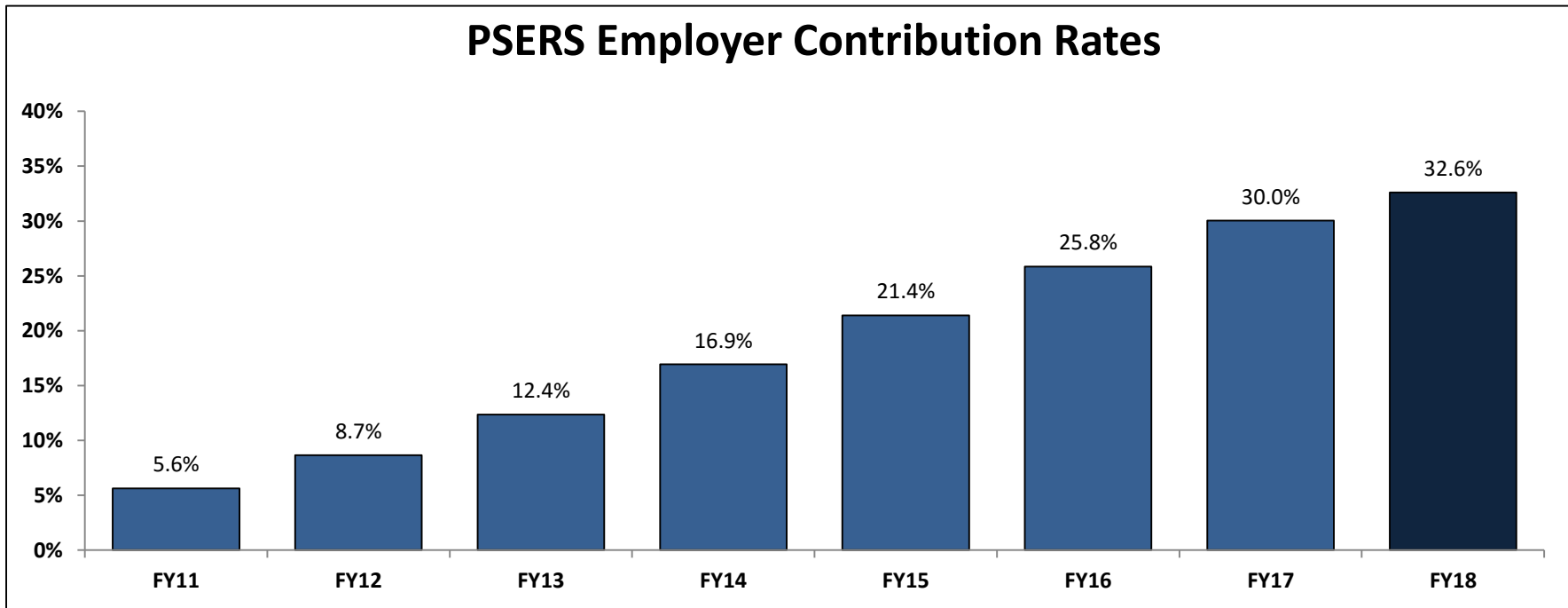
The \$1.6 Billion spent on District Operated Schools (DOS) is allocated as follows:



Pension Cost Increases

Pension, health care, and charter school payments have been the primary drivers of increased expenditures in recent years.

- The District's mandated pension contributions (PSERS) increased from 5.6% of salary in FY11 to 32.6% in FY18.
- PSERS payments have increased from \$55.9 M to a projected \$250.2 M during this time.



SCHOOL BUDGETS

Components of a School's Budget

- School-Based Allocations

- Operating Resources

- Administration & Support (principal, assistant principal, counselor, secretary, student climate support)
 - Enrollment driven + prep teachers
 - Per Pupil Allocations

- Grant Resources

- Title I
 - School Improvement Grants
 - Other

- Centrally-Allocated Resources

- Special Education, Nurses, English for Speakers of Other Languages (ESOL), Facilities, Security, etc.

Operating Funds: Allocation Method

Position/ Resource	Allocation Method	
Teachers	Schools are allotted regular education teachers to meet specified class size limits and to provide prep time for each teacher. Class size limits are: Grades K-3: 30 students Grades 4-12: 33 students CTE Schools: 24 students Kindergarten teachers are entirely funded by grants.	
Principal	One principal per school	
Assistant Principals	700-1,349 students: 1 assistant principal 2,000-2,649: 3 assistant principals 1,350-1,999 students: 2 assistant principals Over 2,649 students: 4 assistant principals Neighborhood high schools are provided one additional assistant principal to support ninth grade	
Counselors	All schools are provided at least one counselor 0-949 students: 1 counselor 2,250-2,899 students: 4 counselors 950-1,599 students: 2 counselors Over 2,899 students: 5 counselors 1,600-2,249 students: 3 counselors	
Secretaries	0-1,149 students: One secretary Over 2,249 students: Three secretaries 1,150-2,249 students: Two secretaries	
Student Climate Support (SCS) 3 hour	0-299 students: Two SCS 950-1,249 students: Seven SCS 300-449 students: Three SCS 1,250-1,599 students: Eight SCS 450 -599 students: Four SCS 1,600 – 1,999 students: Ten SCS 600-749 students: Five SCS Over 1,999 students: Twelve SCS 750-949 students: Six SCS Additional student climate staff are provided to schools with more than one building: 2 buildings: 2 SCS 3 buildings: 4 SCS	

Selected Centrally Allocated Resources

Certain additional resources are allocated across all schools, including:

- Special Education Teachers
- Special Education Classroom and 1:1 Assistants
- Nurses
- Career and Technical Education Teachers
- ESOL Teachers
- Bilingual Counseling Assistants
- School Police Officers
- Psychologists
- Facilities
- Food Services

Guide to Reading the FY18 School Budget Book

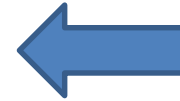
- The FY18 School Budget Book (organized by Councilmanic District) includes a one-page summary of historic and projected spending for each District operated school with the following:
 - Enrollment
 - Position and expenditure budget detail
 - Economically Disadvantaged Rate (as a % of school population)
- The page facing each school's budget page, contains the School Progress Report (SPR) for the school
- The School Budget Book also includes:
 - Map of schools by Councilmanic District
 - SPRs for participating charter schools
- The School Budget Book can be accessed on the District's Budget and Finance website
 - <http://webgui.phila.k12.pa.us/offices/b/budget>

Guide to Reading the FY18 School Budget Book

2017-2018 School Budget

Gilbert Spruance School

Basic Information	
Council District	7th
Organization Code	8350
School Level	Elementary School
Economically Disadvantaged Rate*	79.05%



Basic School Information

School Budgets reflect the continued, additional investments the District has been implementing since the 2014 austerity budget (a budget resulting from significant revenue cuts). New investments align with the goals of Action Plan 3.0, including improving College and Career Readiness with a particular focus on ensuring all students successfully complete 9th grade, and improving Early Literacy through additional supports in grades K-3. The District continues its efforts to balance making needed investments with maintaining financial stability.

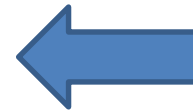


Historic and projected enrollment

	FY14	FY17	FY18 Projected
Enrollment**	1,358	1,516	1,546

Operating Funded Allotments

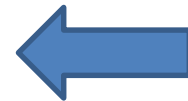
Position/Expenditure	FY14 Budget	FY17 Budget	FY18 Budget
Principals/Assistant Principals	2.0	3.0	2.0
Teachers - Regular Education	52.1	62.4	62.4
Teachers - Special Education	10.0	9.8	10.0
Counselors/Student Adv./ Soc. Serv. Liaisons	1.0	3.2	4.2
Nurses/Health Services	1.4	3.6	3.6
Classroom Assistants/Teacher Assistants	13.0	17.0	17.0
Secretaries	1.0	3.0	2.0
Support Services Assistants	1.0	0.0	1.0
Student Climate Staff	7.0	6.0	4.0
Other	0.0	0.0	1.0
Total Positions	88.5	108.0	107.2
<i>Supplies/Equipment/Non Full-Time Salaries/Other</i>	<i>\$72,003</i>	<i>\$106,435</i>	<i>\$99,271</i>



Historic and projected positions and expenditures paid out of Operating Funds

Grant Funded Allotments

Position/Expenditure	FY14 Budget	FY17 Budget	FY18 Budget
Principals/Assistant Principals	0.0	0.0	0.0
Teachers - Regular Education	10.2	7.4	8.4
Teachers - Special Education	0.0	0.2	0.0
Counselors/Student Adv./ Soc. Serv. Liaisons	0.6	2.2	2.8
Nurses/Health Services	0.0	0.0	0.0
Classroom Assistants/Teacher Assistants	0.0	0.0	0.0
Secretaries	0.0	0.0	0.0
Support Services Assistants	6.0	9.0	10.0
Student Climate Staff	0.0	1.0	3.0
Other	1.0	0.0	0.0
Total Positions	17.8	19.8	24.2
<i>Supplies/Equipment/Non Full-Time Salaries/Other</i>	<i>\$203,998</i>	<i>\$206,924</i>	<i>\$167,876</i>



Historic and projected positions and expenditures paid out of Grant Funds

Operating and Grant Funded Allotments

Position/Expenditure	FY14 Budget	FY17 Budget	FY18 Budget
Total Positions	106.3	127.8	131.4
<i>Total Supplies/Equipment/Non Full-Time Salaries/Other</i>	<i>\$276,001</i>	<i>\$313,359</i>	<i>\$267,147</i>



Summary of Historic and projected positions and expenditures

Guide to Reading the FY18 Consolidated Budget Book

- The FY18 Consolidated Budget Book presents district wide expenditures and revenues across the entire District and includes:
 - Budget in Brief (narrative of the District’s operating, grants, food, and capital budgets)
 - Lump Sum and Comparative Statements
 - Description of operating and grant revenues
 - Position and expenditure reports
 - Capital Improvement Program Description
 - Profile of the School District
 - School Year 15-16 District Data Overview
- Key Definitions
 - FTE (Full-Time Equivalent Positions): the number of full-time equivalent District employees, categorized by position type
 - District Function: expenditures and positions are categorized by District activity or office
 - Funding Source: the source of the money used to fund the District’s expenditures
 - Object: a classification of each dollar spent by type of payment (e.g. personnel, contracts, books and supplies)
- The Consolidated Budget Book can be accessed on the District’s Budget and Finance website
 - <http://webgui.phila.k12.pa.us/offices/b/budget>

Budget Summary
Consolidated Budget Schedules

Budget Functions- All Funds					
1	2	3	4	5	6-4
Dollars by Functional Area	FY16 Actuals	FY17 Adopted Budget	FY17 Projected	FY18 Requested Budget	Increase or (Decrease)
District Operated Schools - Instructional	1,268,490,528	1,362,168,981	1,332,684,525	1,386,629,966	53,945,441
District Operated Schools - Instructional Support	81,965,869	43,464,514	64,333,336	72,960,687	8,627,351
District Operated Schools - Pupil - Family Support	83,932,687	99,170,887	96,430,410	102,434,833	6,004,422
District Operated Schools - Operational Support	1,078,904,434	861,648,876	2,128,246,857	974,555,906	(1,153,690,952)
Non-District Operated Schools	866,725,961	997,188,237	937,900,628	1,024,342,722	86,442,094
Subtotal: School Budgets including Non-District Operated Schools	3,380,019,479	3,363,641,495	4,559,595,757	3,560,924,113	(998,671,644)
Chief Academic Support Officer	26,972,379	31,718,861	40,324,493	40,942,272	617,779
Chief Student Support Services	8,026,130	10,081,855	9,815,289	10,476,896	661,607
Chief Financial Officer	13,710,954	14,775,547	14,208,159	14,303,199	95,039
Chief Operations Officer	16,372,305	21,621,156	21,476,876	22,961,701	1,484,825
Chief Talent Officer	10,916,615	13,317,630	11,217,189	12,522,771	1,305,582
Chief Information Officer	17,124,853	18,379,368	19,309,799	20,341,252	1,031,453
Office of the Superintendent/CEO	16,109,709	18,138,356	15,923,364	16,966,422	1,043,058
School Reform Commission	2,526,901	3,489,259	3,740,583	4,198,576	457,994
Other Expenses	0	0	0	0	0
Chief of Schools Officer	4,997,348	6,614,294	6,519,396	7,191,293	671,897
Subtotal: Administrative Support Operations	116,757,194	138,136,326	142,535,148	149,904,382	7,369,234
Undistributed Budgetary Adjustments	169,182,166	(2,562,476)	(1,186,610)	26,259,823	27,446,433
Subtotal: Undistributed Budgetary Adjustments	169,182,166	(2,562,476)	(1,186,610)	26,259,823	27,446,433
District-Wide Total	3,665,958,840	3,499,215,344	4,700,944,295	3,737,088,318	(963,855,977)

The Consolidated pages, beginning on page 49, present budget data for all District spending, broken down by functional area



Funds spent in schools for instruction and operations (including debt service)



Funds spent for Administrative Support



Undistributed Budgetary Adjustments not applicable to a single functional area (e.g. a \$17.5 million FY18 reserve against the loss of Title II funds).

Note: Debt Service payments (including refunding) are included in District Operated Schools – Operational Support.

District Summary - All Funds by Position Type

Budget Functions - All Funds					
1	2	3	4	4-5	6
Position Type	FY16 Amended FTE	FY17 Projected FTE	FY18 Projected FTE	Difference in FTE	FY18 % of Total FTE
Teachers - Regular Education	6,812.6	6,809.2	6,943.7	134.5	37.51%
Teachers - Special Education	1,420.6	1,410.3	1,455.0	44.7	7.86%
Teachers - Early Education	111.0	89.0	88.0	(1.0)	0.48%
Teachers Subtotal	8,344.1	8,308.4	8,486.7	178.3	45.84%
Support Services Assistants	682.0	612.6	652.5	39.9	3.52%
Cleaners/Custodial Assistants	815.0	824.0	824.0	0.0	4.45%
Psychologists	118.0	118.0	125.0	7.0	0.68%
Classroom Assistants/Teacher Assistants	1,637.0	1,927.5	1,933.3	5.8	10.44%
Counselors/Student Adv./ Soc. Serv. Liaisons	421.5	483.4	494.0	10.6	2.67%
Secretaries	271.0	272.0	271.5	(.5)	1.47%
Bus Drivers	319.0	322.3	322.3	0.0	1.74%
Principals/Assistant Principals	289.0	345.0	364.2	19.2	1.97%
Food Service Workers	705.3	731.0	757.2	26.2	4.09%
Bus Attendants	489.0	429.0	428.0	(1.0)	2.31%
Building Engineers	333.0	342.0	342.0	0.0	1.85%
School Police Officers	386.0	386.0	386.0	0.0	2.09%
Nurses/Health Services	270.4	326.0	339.0	13.0	1.83%
Facilities Support/Trades	370.0	378.0	378.0	0.0	2.03%
Other	1,008.8	1,203.9	1,232.8	28.8	6.66%
Student Climate Staff	1,187.0	1,178.4	1,177.8	(.6)	6.36%
All Other Subtotal	9,302.1	9,877.1	10,025.6	148.5	54.16%
District Total - All Funds	17,646.2	18,185.5	18,512.3	326.8	100.00%

The Position Type pages, beginning on page 59, present FTEs by fund and position type



Teacher FTEs by teacher type



Other Instructional and support staff FTEs by position type



Total District FTEs

Function and Fund Category pages, beginning on page 67, present expenditure detail by functional area

District Summary – All Funds by Function and Fund Category

School Budgets including Non-District Operated Schools

District Operated Schools - Instructional

1	FY17 Projected				FY18 Requested Budget				Diff FY18 to FY17	
	2	3	4	5	6	7	8	9	10	11
	Operating	Categorical	Capital/ Food/Print	Total	Operating	Categorical	Capital/ Food/Print	Total	\$ Increase/ (Decrease)	%

Elementary - K-8 Education Fund Source

Teachers	367,434,295	100,153,310	0	467,587,605	382,983,652	105,720,865	0	488,704,517	21,116,913	4.52%
Principals	31,870,192	2,513,812	0	34,384,003	34,034,792	4,444,648	0	38,479,441	4,095,437	11.91%
Other Instructional Staff/Student Support	4,355,983	9,476,150	0	13,832,113	7,233,199	9,422,151	0	16,655,350	2,823,236	20.41%
Non-Instructional	19,707,039	5,599,459	0	25,306,498	19,408,401	10,555,250	0	29,963,651	4,657,153	18.40%
NFT/Other Personal Services	3,338,171	1,823,919	0	5,162,090	6,708,579	(16,524,871)	0	(9,816,292)	(14,978,382)	-290.16%
Salary Savings/Insurance Recoveries	(11,912,341)	0	0	(11,912,341)	(11,266,192)	0	0	(11,266,192)	646,150	-5.42%
Non Personal Services	9,917,915	17,018,996	0	26,936,911	11,557,445	10,583,503	0	22,140,948	(4,795,963)	-17.80%
Elementary - K-8 Education Total	424,711,256	136,585,656	0	561,296,912	450,659,902	124,201,558	0	574,861,460	13,564,548	2.42%

Middle School Education

Teachers	49,071,593	3,236,791	0	52,308,383	51,617,100	2,723,738	0	54,340,838	2,032,455	3.89%
Principals	4,257,419	436,030	0	4,693,450	4,600,391	632,243	0	5,232,634	539,184	11.49%
Other Instructional Staff/Student Support	337,817	401,910	0	739,727	390,951	578,032	0	968,983	229,456	31.03%
Non-Instructional	2,614,408	397,074	0	3,011,483	2,637,088	577,188	0	3,214,277	202,794	6.73%
NFT/Other Personal Services	544,481	60,149	0	604,630	1,072,002	(1,160,312)	0	(88,310)	(692,940)	-114.61%
Salary Savings/Insurance Recoveries	(2,198,128)	0	0	(2,198,128)	(1,862,275)	0	0	(1,862,275)	335,853	-15.28%
Non Personal Services	4,457,904	829,175	0	5,287,079	5,150,270	608,867	0	5,759,137	472,058	8.93%
Middle School Education Total	59,085,297	5,361,130	0	64,446,427	63,605,530	3,959,757	0	67,565,287	3,118,860	4.84%

Where funds are spent

Each functional area shows FY17 and FY18 Projected spending by source of funds and type of spending

Full Time Personnel by Function and Fund Category pages, beginning on page 107, present FTE detail by functional area

District Summary – All Full Time Personnel by Function and Fund Category

School Budgets including Non-District Operated Schools

District Operated Schools - Instructional

1	FY17 Projected				FY18 Requested Budget				Diff FY18 to FY17	
	2	3	4	5	6	7	8	9	10	11
	Operating FTE	Categorical FTE	Capital/Food/Print FTE	Total FTE	Operating FTE	Categorical FTE	Capital/Food/Print FTE	Total FTE	+/-	%
Elementary - K-8 Education										
Fund Source										
Teachers	3,257.6	881.4	0.0	4,139.0	3,340.6	892.9	0.0	4,233.5	94.5	2.28%
Principals	176.3	17.0	0.0	193.4	185.5	27.3	0.0	212.8	19.5	10.06%
Other Instructional Staff/Student Support	149.4	439.1	0.0	588.5	252.4	412.5	0.0	664.8	76.3	12.96%
Non-Instructional	776.7	181.7	0.0	958.3	615.8	408.3	0.0	1,024.1	66.8	6.86%
Elementary - K-8 Education Subtotal	4,360.0	1,519.2	0.0	5,879.2	4,394.3	1,740.9	0.0	6,135.2	256.0	4.35%
Middle School Education										
Teachers	430.3	27.6	0.0	457.9	444.3	22.8	0.0	467.0	9.1	2.00%
Principals	24.1	2.0	0.0	26.1	25.6	3.0	0.0	28.6	2.5	9.38%
Other Instructional Staff/Student Support	6.7	19.5	0.0	26.2	8.0	24.0	0.0	32.0	5.8	22.22%
Non-Instructional	86.3	17.2	0.0	103.5	80.9	34.3	0.0	115.3	11.7	11.32%
Middle School Education Subtotal	547.4	66.3	0.0	613.8	558.8	84.1	0.0	642.9	29.1	4.75%
Secondary Education										
Teachers	1,277.4	123.9	0.0	1,401.3	1,309.2	110.0	0.0	1,419.3	18.0	1.29%
Principals	77.1	12.4	0.0	89.5	75.6	15.0	0.0	90.6	1.1	1.26%
Other Instructional Staff/Student Support	24.1	41.8	0.0	65.9	15.6	33.0	0.0	48.6	(17.3)	-26.29%
Non-Instructional	207.5	109.2	0.0	316.7	183.0	87.8	0.0	270.8	(45.9)	-14.50%
Secondary Education Subtotal	1,586.1	287.2	0.0	1,873.4	1,583.4	245.8	0.0	1,829.3	(44.1)	-2.35%

Type of Position



Each functional area shows FY17 and FY18 Projected FTEs by fund source and position type

FY18 Request Budget pages, beginning on page 131, present expenditure detail by major objects (i.e. types of expense)

District Summary – FY18 Request Budget for All Funds by Function and Major Object

School Budgets including Non-District Operated Schools

District Operated Schools - Instructional

What funds are spent on

District Function

1	2	3	4	5	6	7	8	9	10	11	12
Function Name	1000	2000	3000	4000	5000	6000	6400	7000	8000	9000	Total
Elementary - K-8 Education	319,988,318	232,732,194	5,298,747	3,720	14,282	6,460,683	3,562,344	2,029,094	170,000	4,602,078	574,861,460
Middle School Education	35,819,067	25,987,083	4,564,350	6,965	5,698	501,869	454,035	226,220	0	0	67,565,287
Secondary Education	110,504,346	79,445,657	3,595,641	108,800	112,524	2,640,427	1,199,179	427,022	44,016	2,330,463	200,408,075
Secondary Education - Career and Technical	18,679,832	13,547,576	427,160	5,000	214,598	1,593,815	84,628	840,251	0	0	35,392,860
Special Ed High Incidence	53,192,101	39,450,375	8,328,666	800,000	72,659	2,365,300	170,000	0	0	900,000	105,279,101
Special Education – Low Incidence	87,292,869	77,814,726	10,971,055	0	3,931	528,603	398,200	12,876	0	70,216	177,092,475
Special Education – Gifted Education	294,500	138,639	56,300	0	0	0	756,381	0	0	0	1,245,820
Turnaround Schools	7,414,964	5,364,716	184,100	0	0	826,709	514,046	112,420	0	0	14,416,955
Early Childhood Programs	22,872,863	17,480,504	2,768,789	48,200	245,650	301,829	36,500	24,000	51,152,738	851,912	95,782,885
Summer Programs	1,217,771	568,775	556,564	0	206,080	244,787	40,000	0	0	0	2,833,977
English Language Learners - Instruction	21,949,629	15,829,958	31,000	0	0	57,672	0	1,587	0	0	37,869,846
Per Diem Substitute Service	1,100,000	517,836	28,000,000	0	0	0	0	0	0	0	29,617,836
Itinerant Instrumental Music	4,318,026	3,194,592	0	0	0	6,600	0	0	0	0	7,519,218
Alternative Education - Transition Programs	971,460	698,187	5,739,000	0	0	51,605	5,000	0	0	0	7,465,252
Alternative Education - Multiple Pathways	3,755,148	2,577,755	22,504,000	0	20,409	245,031	143,302	33,274	0	0	29,278,919
District Operated Schools - Instructional Subtotal	689,370,894	515,348,572	93,025,372	972,685	895,731	15,824,930	7,363,615	3,706,744	51,366,754	8,754,669	1,386,629,966

Each line shows FY18 Projected salary, benefit, contract or other non-personnel spending for a District function

Position Detail by Budget Line pages, beginning on page 165, present FTEs by job title

All Funds Position Detail by Budget Line

Elementary - K-8 Education

Job Title

1	2	3	4	5	6	7
Job Title Name	FY16 Filled 1/5/2016	FY17 Filled 1/2/2017	FY17 Projected FTE	FY18 Requested FTE	FTE Increase/ (Decrease)	FY18 Requested Salary
ACADEMIC COACH	0.0	1.0	0.0	0.0	0.0	\$0
ASSISTANT PROGRAM COORD	0.0	0.0	1.0	5.0	4.0	\$250,000
ASST PRINCIPAL	25.0	45.0	46.4	65.8	19.5	\$6,656,323
CLASSROOM ASST	13.0	13.0	16.3	17.1	.8	\$314,350
CLIMATE SUPPORT SPECIALIST	12.0	19.0	25.8	28.0	2.3	\$1,248,432
COMMUNITY RELATION LIAISON,FT	2.0	0.0	0.0	0.0	0.0	\$0
CONFLICT RESOLUTION SPECIALIST	3.0	2.0	2.0	2.0	0.0	\$68,538
COUNSELING ASST,BILINGUAL	0.0	1.0	1.0	1.0	0.0	\$42,274
EXECUTIVE SECRETARY	1.0	1.0	1.0	1.0	0.0	\$62,210
MULTI TIER SYTM SU SP SCH CL	5.0	5.0	5.0	5.0	0.0	\$298,999
ONE TO ONE ASST, SPECIAL ED	0.0	1.0	0.0	0.0	0.0	\$0
PRG,CD,SC SAF/NON PUB/IT/AT/SQ	1.0	0.0	0.0	0.0	0.0	\$0
PRINCIPAL	148.0	145.0	147.0	147.0	0.0	\$17,264,643
PROG MGR,INTER&TRANS/ATTEND&TR	0.0	1.0	1.0	1.0	0.0	\$90,521
PROGRAM MANAGER, OPER&GRT	1.0	0.0	1.0	1.0	0.0	\$48,483
PROGRAM MGR,SOCIAL WORK SVC IN	1.0	1.0	1.0	1.0	0.0	\$67,412
SCHOOL CLIMATE COORDINATOR	4.0	2.0	2.0	6.0	4.0	\$320,129
SCHOOL CLIMATE MANAGER	13.0	31.0	28.7	43.5	14.8	\$3,058,075
SCHOOL COUNSELOR, 10 MONTHS	1.0	3.0	5.0	8.4	3.4	\$701,186
SCHOOL IMPROV SUPPORT LIAISON	7.0	6.0	5.6	3.3	(2.3)	\$67,858
SCHOOL OPERATIONS OFFICER	2.0	0.0	.8	1.7	.9	\$85,614



For each District job title, the report shows filled FTEs in FY16 & FY17, projected FTEs for FY17 & FY18, and projected FY18 Salaries

FY16 &
FY17 Filled
FTEs

FY17 &
FY18
Projected
FTEs

Projected
FY18 Salary

FY18 Budget Timeline

Month	District
July 2016	July 1 – SRC Authorizes the issuance and sale of Tax and Revenue Anticipation Notes for FY17
March 2017	March 10 – FY18 school budgets released March 13-31 – FY18 school budget meetings March 23 – SRC approves FY18 Lump Sum Statement
April 2017	April 20 – FY18 SRC Budget Hearing
May 2017	May 3 – Detailed School Budget and District Budget books released May 10 – City Council Hearing May 25 – SRC adoption of FY18 Budget and FY17 Amended Budget
June 2017	June 30 – SRC approves authority to levy and assess FY18 taxes