



Children



Come



First



FY 2009-10 Revised Budget in Brief

Presented to the School Reform Commission on November 18, 2009

The School District of Philadelphia

If you have a disability and the format of any material on our web pages interferes with your ability to access the information or you have a question regarding the School District's website accessibility, please contact us via any of the following means for assistance:

The School District of Philadelphia
Office of Family and Community Engagement
440 N. Broad Street, Suite 114
Philadelphia, PA 19130-4015
Email: ask@philasd.org
Tel: (215) 400-4000
Fax: (215) 400-4181

To help us respond in a manner most helpful to you, please indicate the nature of the accessibility problem, the web address of the requested material, your preferred format in which you want to receive the material (electronic format (ASCII, etc.), standard print, large print, etc.), and your contact information (name, email, telephone, and physical mailing address).



School Reform Commission

Robert L. Archie Jr., Esq., Chairman

Denise McGregor Armbrister

Joseph A. Dworetzky

Ambassador David F. Girard-diCarlo, *Ret.*

Johnny Irizarry

Leadership Team

Arlene C. Ackerman, Ed. D., Superintendent of Schools/CEO

Tomás Hanna, Chief of Staff

Pamela Brown, Interim Chief Academic Officer

Michael J. Masch, Chief Business Officer

Estelle G. Matthews, Chief Talent and Development Officer

Evelyn Sample-Oates, Chief Communications Officer

John W. Frangipani, Chief of School Operations

Benjamin W. Rayer, Chief Charter, Partnership and New Schools Officer

David Weiner, Chief Accountability Officer

Miles H. Shore, Interim General Counsel

The School District of Philadelphia FY2009-10 budget was approved by the Philadelphia School Reform Commission on May 27 2009. Projected state revenues in the approved SDP FY2009-10 budget were based on the FY2009-10 budget for the Commonwealth of Pennsylvania proposed by Governor Edward G. Rendell in February 2009. On October 9 2009 the Commonwealth of Pennsylvania belatedly adopted its official FY2009-10 budget. Education funding levels in the final state budget were significantly lower than the levels assumed in the approved FY2009-10 budget. In order to maintain budget balance in the face of lower state revenues, the School Reform Commission intends to amend the School District's FY2009-10 budget pursuant to the Philadelphia Home Rule Charter, Article XII, Chapter I. This document is the revised budget that has been prepared for the Commission's consideration by the Superintendent of Schools and her staff. The Commission will vote on the revised budget at a special meeting on December 18 2009.

LETTER FROM THE SRC CHAIRMAN

Dear Citizens of Philadelphia,

Immediately upon the receipt of the news that a state budget had been adopted with reductions in anticipated School District revenues, the senior staff of the School District of Philadelphia undertook to amend its initial FY2009-10 budget proposal to reflect those reductions and maintain budget balance. I am appreciative of the senior staff's hard and thoughtful work preparing the School District of Philadelphia's amended budget proposal for FY2009-10 and equally pleased to present this updated version of the budget for public review. The School Reform Commission invites members of the public to review this document and offer feedback and comments at upcoming public meetings of the SRC scheduled for December 9, and December 16, 2009 as well as the special meeting to consider the revised budget on December 18.

I know that Dr. Ackerman and her staff have made substantial efforts this year to construct a cost-efficient School District budget that permits our School District to live within its means without compromising the essentials of a high quality education for all of Philadelphia's children. In keeping with the format of the initial proposal, amendments to current draft are presented in clear and user-friendly terms. I applaud the staff's efforts and sincerely hope that upon review, readers will gain a better understanding of the District's sources and levels of financial support, our current challenges, and the way we propose to utilize the resources entrusted to us by the Philadelphia government, the Pennsylvania government and the Federal government to advance academic achievement and assure the growth and development of Philadelphia's children.

The District's managers and staff who prepared the amended budget have worked carefully to ensure that this financial plan supports and is in alignment with the initiatives and action plans proposed in Imagine 2014, the School District's five year strategic plan. Our mutual goal is to provide equal access to outstanding educational opportunities for all students, and systems of support for best practices in teaching and learning.

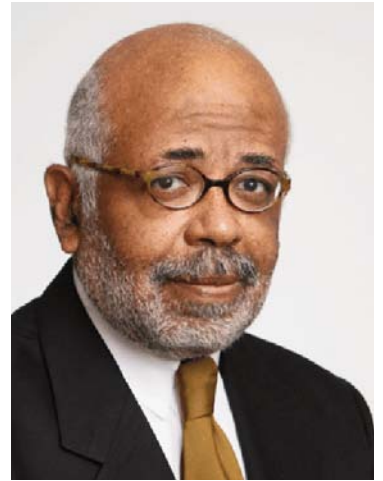
As we consider amendments to the District's FY2009-10 budget, let us proceed with fairness, honesty, respect, and a relentless focus on the best interests of our children. As in any educational enterprise and, indeed, all sectors of American life, we must work diligently to achieve a more equitable world.

The real strength of our city lies in our character, the education of our children and the courage of its citizens in advocating for positive change. There is no greater investment on this earth than the investment we make in our children's future. Thank you.

Respectfully,

Robert L. Archie, Jr., Esq.

Chairman



Robert L. Archie, Jr., Esq

LETTER FROM THE SUPERINTENDENT OF SCHOOLS

Dear Friends of Philadelphia's Children,

On behalf of all who patiently and generously contributed to this effort, I am pleased to present the amended FY2009-10 Operating Budget for the School District of Philadelphia. In drafting the initial version of the 2009-10 budget we anticipated challenges resulting from the economic downturn, but the protracted State budget battle heightened anxieties and made existing challenges even greater. When the Commonwealth at last adopted a FY2009-10 Pennsylvania Budget on October 9, 2009, we finally had real numbers, not estimates to work with. Unfortunately, we also had a disappointing shortfall of \$179.5M in total State funding—with State funding being the largest single funding source for our public schools. A proposed rate increase of \$16.8M in District medical benefits threatens to bring our total FY2009-10 budget gap to \$196.3M.

In preparing this revised FY2009-10 School District budget, the challenge we faced was to close our gap and balance the budget without compromising our commitment to ensure student success for all our children.

As Martin Luther King once said, "the ultimate measure of a man is not where he stands in moments of comfort and convenience, but where he stands at times of challenge and controversy." Even with depleted resources, our collective determination to accelerate achievement stands firm.

For the past seven years—since the creation of the Philadelphia School Reform Commission—the School District of Philadelphia has operated with relatively limited per-student resources compared to other school districts, yet we have achieved steady incremental growth. Our greatest challenges help us discover the far reaches of our resourcefulness.

We are already two months into the 2009-10 school year, the second academic year for our current leadership team, and I am proud to say that we are off to a great start. At 95 Empowerment Schools, we have strengthened resources and streamlined and focused our process for monitoring academic progress, especially in reading and math. The amended version of our FY2009-10 SDP budget preserves most of the Phase One initiatives outlined in our Strategic Plan, Imagine 2014, and adds others. For example, we have increased the number of English Language Learner (ELL) teachers by 43.5, provided more flexible schedules for 9th graders who failed English I or Algebra I and need to retake them before continuing, and we are implementing new programs tailored to meet the needs of over-age middle grade students.

Clearly, we are moving forward with actions and initiatives that will accelerate achievement, equalize access to opportunity, and provide enhanced options for all students and families. As we continue to build a system of great schools, with great and talented staff, world class operations, and great pathways to success to college or to a career, we know that expectations will rise and true greatness will grow all around us and within us. Our Strategic Plan is leading the way. We know where we stand today, we know where we are going, and we know how to get there. Keeping our eyes on the prize lest us all "Imagine Greatness" and make it real.

This revised budget carefully aligns limited resources with Phase One Imagine 2014 priorities and actions, and delivers on our promises with fidelity. Our intent this year and over the next five years is to fund and achieve five basic measurable goals: student success, quality choices, great staff, accountability for adults, and world-class operations. Having done our due diligence, we respectfully submit to the School Reform Commission and all Philadelphia, an amended version of the FY2009-10 budget for the School District of Philadelphia.

Respectfully,

Arlene C. Ackerman, Ed.D.



Arlene C. Ackerman, Ed.D.

Imagine a great city system of schools in which teachers, principals, parents, staff, policymakers, and the entire community collectively focus all energy, efforts, planning and development, resources, and initiatives on building a 21st-century culture of achievement ... where children come first, excellence is the norm, talent is nurtured, opportunities are made equal, and success is measured by the steady improvement of teaching and learning in classrooms system-wide ... resulting in accelerated student progress ... a school system in which all students succeed, families have many quality choices, the staff is great, adults are accountable, and world-class operations support the entire enterprise.



Budget Highlights - FY2009-10 Revised Budget

- The FY2009-10 Unified Budget proposes \$3,084 million in expenditures: \$2,358 million in the Operating Fund, \$647 million in the Categorical Grants Fund, and \$79 million in the Food Services Enterprise Fund.
- Expenditures in the Operating Fund grow by 6.8% from FY2008-09 to FY2009-10 and by 11% in the Grants Funds (excluding nonrecurring funds from the Federal stimulus program). Including the additional Federal Stimulus Funds, total expenditures grow by 11.8%.
- Total FY2009-10 revenue is projected to be \$3,027 million including: \$817 million from local taxes and the City grant, \$60 million in local non-tax revenues, \$1,572 million from the Commonwealth of Pennsylvania, including \$120 million in State-allocated Federal Stimulus Funds, \$371 million from recurring Federal grants, \$107 million from directly-allocated Federal Stimulus funds, and \$79 million from the Federal food grant.
- Compared with FY2008-09 estimated actual revenue, FY2009-10 revenue from local taxes and the City grant is projected to remain flat due to weakness in collection of real estate taxes and the school income tax. Revenue from the Commonwealth is projected to increase by 3%, primarily due to a proposed \$78 million increase in the Basic Education Subsidy. The increase in the Basic Education Subsidy is a portion of \$120 million of State-allocated Federal Stimulus funds the School District will receive in 2009-10 (the remaining \$42 million replaces State funds received last year). In the absence of this \$120 million in State-allocated Federal Stimulus funds, Commonwealth revenue would have decreased by 5%. Federal revenue is projected to increase by \$107 million or 28%, as a result of the award to the SDP of Directly-Allocated Federal Stimulus funds. Total School District revenue is projected to increase by 6%.
- The SDP's \$78 million increase in the state Basic Education Subsidy (BES) represents the District's share of a \$300 million state-wide increase in the BES included in the adopted FY2009-10 PA budget; this increase hits the second year target under the Commonwealth's six-year plan to close Pennsylvania's education funding Adequacy Gap.
- Of the \$3.1 billion in expenditures planned for FY2009-10, \$2.9 billion will go directly to support schools: \$2.5 billion for District-operated schools and \$485 million for District-funded, non-District-operated schools in FY2009-10.
- This year's budget contains funding for six new charter schools, further expanding school choice in the District. The District will support 67 charter schools in FY2009-10.
- The FY2009-10 budget includes \$112 million in ongoing funding to implement Year One of Imagine 2014, the District's Five Year Strategic Plan. Ongoing funding is provided for over 40 initiatives that will improve instructional effectiveness and raise student achievement levels.

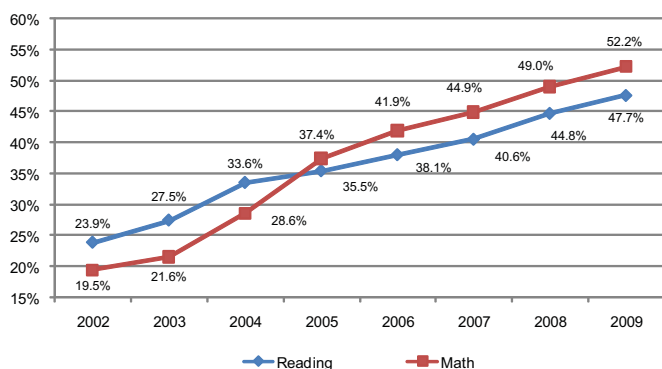


Steady Gains Have Been Made In Academic Achievement by Philadelphia Students Over the Past 6 Years

The School District of Philadelphia has made steady progress in raising student performance in math and reading over the past 7 years.

- Test scores on standardized tests in core subjects like reading and math have increased in every year. Strong gains were made in 2009 across all grades in the number of students scoring Advanced or Proficient in math and reading.
- PSSA results reported by groups also show increases in all categories when reported by race/ethnicity, students with disabilities, English Language Learners, and economically disadvantaged students.
- The percentage of students scoring Below Basic, which is the lowest performance level, continued to decline.
- The percentage of students performing at grade level in reading has increased from 24% to 48% over the past seven years, and from 20% to 52% in math.
- Since 2002, Philadelphia has increased the percentage of students reading at grade level by 24%. This means that over 38,000 additional Philadelphia students are now performing at grade level – a number of students greater than the entire enrollment of any other PA school district.
- The percentage of SDP schools making AYP remains well above 2003 levels, even with rising standards for AYP across this period. In 2009, 45% of District-operated schools made AYP.

**Percentage of Students Advanced or Proficient:
All Grades Combined**

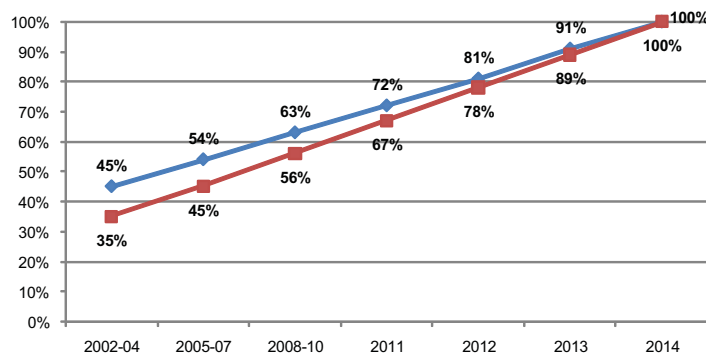


The Challenges Ahead

The progress made over the past seven years to raise academic achievement levels in Philadelphia's public schools is encouraging but much more needs to be done:

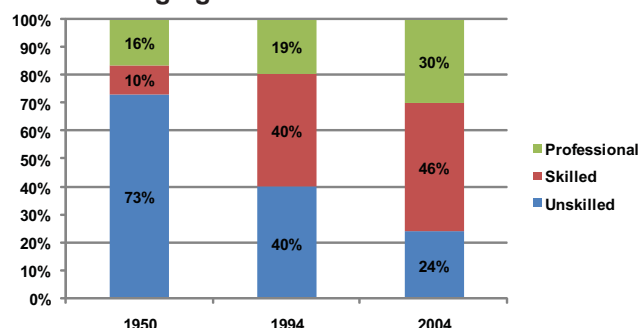
- Fewer than half of our schools made Adequate Yearly Progress (AYP) in 2009 under the requirements of the federal No Child Left Behind Act (NCLB).
- Just slightly more than one-third of the District's 11th-graders were proficient in reading based on the most recent PSSA.
- Pennsylvania has until 2014 to reach 100 percent proficiency in reading and math, as required by the federal No Child Left Behind standards. If Pennsylvania is to meet federal standards for Adequate Yearly Progress in improving public education, the School District of Philadelphia must accelerate its performance in raising student achievement levels.

**No Child Left Behind Reading/Math Standards for
Adequate Yearly Progress**



- Three-quarters of all jobs now require highly skilled workers. Public schools must perform better now than they ever have in the past if our children are going to be able to compete successfully in today's challenging global economy.

Changing Workforce Demands



Note: Numbers do not add to 100% due to rounding

Source: U.S. Bureau of Census and Pennsylvania Department of Labor & Industry, Center for Workforce Information & Analysis (Pennsylvania statewide)

Phase One Implementation of the School District's Five Year Strategic Plan

The Imagine 2014 strategic plan builds on the School District of Philadelphia's past successes in increasing student achievement and provides the School District with a roadmap to accelerate academic progress over the next five years.

Beginning in November 2008, individuals, community groups, and organizations from every part of Philadelphia banded together and generously participated in an extensive process to construct a strategic plan designed to build a system of great schools in Philadelphia. These volunteers were united in the single-minded pursuit of one over-arching goal – student success.

Imagine 2014 is built on the conviction of these concerned parents and caregivers, teachers, civic leaders, business people, union leaders, and community activists that Philadelphia's children deserve and need a high quality education if they are going to be successful in the increasingly complex and global society they are about to inherit.

To provide our children what they need and deserve, the Imagine 2014 vision is based on these five goals:

- **Student Success.** We will ensure that students graduate with the academic skills necessary for success in college, work, and life.
- **Quality Choices.** We will build a system of great schools in which success is supported, replicated, and rewarded and failure is not tolerated.
- **Great Staff.** We will recruit, develop, and retain talented people who reflect the diversity of our student body.
- **Accountable Adults.** We will hold all adults accountable for delivering on our promises to children.
- **World-Class Operations.** We will use world-class business, operational, and communication practices that support teaching and learning as we maintain what works, implement change, and introduce new approaches that help our students succeed.

To advance these goals, the School District's proposed FY2009-10 budget provides \$122 million in ongoing funding to implement strategic educational initiatives. These initiatives target the following areas, among others:

SCHOOL-LEVEL INITIATIVES: ALL SCHOOLS

- | | |
|--|----------------|
| <ul style="list-style-type: none"> • Parent Ombudsmen and Student Advisors (all Empowerment Schools and School Improvement Schools): each school is provided with staff members dedicated to reaching out to parents and promoting parental involvement to help engage families in the education of their children and provide additional support to struggling students. The FY2009-10 budget will fund parent ombudsmen and student advisor positions not only in the Empowerment Schools but also in other schools that are not yet making Adequate Yearly Progress and will benefit from these additional supports | \$4.5 million |
| <ul style="list-style-type: none"> • Increase School-Based Social Services and Enhance Collaboration of City Support Services: Expand social service supports for the parents and caregivers of Philadelphia students so medical, psychological, economic and social problems do not become barriers to learning. | \$5.3 million |
| <ul style="list-style-type: none"> • Special Education: Provide more opportunities for special education students to participate in classes and activities with other students. Implement the IEP process effectively and efficiently. The FY2009-10 budget funds additional staff and additional professional development to insure that requests for special education evaluations are completed in a timely and thorough manner, and incentives for implementing the IEP process with fidelity. | \$7.8 million |
| <ul style="list-style-type: none"> • Summer School and Summer Bridge: Implement an expanded four week summer program with enhanced academic and enrichment opportunities such as music, art and dance to enable students to learn over the summer, catch up if falling behind, receive enrichment in arts and other subjects, and better prepare for the following school year. | \$12.2 million |

SCHOOL-LEVEL INITIATIVES: ELEMENTARY/MIDDLE/HIGH SCHOOLS

Elementary Schools

- **Class Size Reduction:** Decrease the teacher-to-student ratios in empowerment (K: 20:1, 1-3: 22:1) and school improvement schools (K: 23:1, 1-3: 24:1)
\$23.1 million
- **Elementary Reading Supports:** Enhance Empowerment School reading programs to accelerate achievement for students who are struggling with reading. The FY2009-10 budget will provide funding for new curricular resources, added planning time for teachers, as well as the addition of reading specialists.
\$4.45 million
- **Gifted and Talented Students:** Streamline and improve identification processes so that all students receive equitable access to gifted and talented programs.
\$0.8 million
- **Healthy Eating:** Institute a healthy eating program in elementary schools to promote the importance of healthy eating.

Middle Grades

- **Athletics:** Establish intramural athletic programs for all middle grade students so that they have the opportunity to participate in programs that supplement their academic learning. The FY2009-10 budget will fund 2 athletic programs for every school with middle grades.
\$0.25 million
- **Counseling:** Improve access to academic counseling to help students and their parents learn more about curricular choices, personalize learning programs, plan a program of study to better access post-secondary opportunities, and learn more about work, jobs, and apprenticeships. The FY2009-10 budget will provide additional counseling staff to reduce current counselor: student ratios of 500:1 to 250:1 in the District's middle schools.
- **Expand In-School Suspension:** Provide schools with an additional disciplinary option where students can still engage academically and be provided behavioral supports: The FY2009-10 budget funds staffing for in-house suspension at each school.

- **Expand Peer Mediation:** Give students the opportunity and skill set to resolve conflicts with their peers and build leadership traits to create positive school climates.

High School

- **Improve Counseling:** Decrease the counselor-to-student ratio to 300:1 and keep counselors with the same students through multiple years to build relationships and focus on academic/career counseling.
- **Enhance CTE Programs:** Improve current career and technical programs and identify new program opportunities that meet student demands and needs.
\$0.25 million
- **Better High School Scheduling:** Increase coursework options and more flexible scheduling for high-school students so they have more opportunities for remediation, enrichment and acceleration; allow for more electives, an improved curriculum, and common faculty planning time. For 9th graders, specifically, more flexible schedules for those who have failed English I or Algebra I, allowing them to make-up the course in the second semester.
\$19.7 million
- **Expand In-School Suspension:** Provide schools with an additional disciplinary option where students can still engage academically and be provided behavioral supports: The FY2009-10 budget funds staffing for in-house suspension at each school.
- **Expand Peer Mediation:** Give students the opportunity and skill set to resolve conflicts with their peers and build leadership traits to create positive school climates.

DISTRICT-WIDE INITIATIVES

- **Enhance Staff Development:** Provide a variety of professional development options for all District staff members that address their individual needs.
\$2.5 million
- **Create Office of Teacher Affairs:** Create a center to serve as a hub to support, inform, and advocate for teachers from hiring to retiring: The FY2009-10 budget funds 1 position and provides funding for non personnel resources.
\$0.13 million

IMAGINE 2014 - PHASE I (FY2009-10) (cont.)

- **Create Regional Talent Centers:** Provide students with easy-to-access enrichment opportunities after school, on Saturdays and during the summer. The FY2009-10 budget provides funds to establish one new pilot Talent Center.

\$0.26 million

- **Expand the Parent University:** Expand the Parent University to empower parents through educational options that provide differentiated supports and multi-lingual communication that is respectful of culture and language and provides parents with the skills necessary to advocate on behalf of their children: The FY2009-10 budget will fund additional sites with language coordinators, additional vendor contracts, translation services, and other parent resources.

\$0.50 million

- **Regional Early Childhood Center:** Provide improved parental access to developmental screening, educational programming and services for children ages 0-3. The FY2009-10 budget provides funding for the District's first Regional Early Childhood Center, to hire staff including home visitors and provide support for planning and outreach to families.

\$0.4 million

- **Expand Quality Choices:** Begin the process of transforming historically failing schools using bold, proven educational approaches in an inclusive decision-making process that engages students, parents and the community.

\$1.2 million



Reducing maximum class sizes in the early grades is a critical goal in the District's Strategic Plan. The District already began to reduce K-3 maximum class sizes in FY2008-09 in 46 Empowerment Schools. The District will continue to implement this important initiative all of in the District's other Elementary Schools in FY2009-10 in Phase One of the Imagine 2014 implementation.

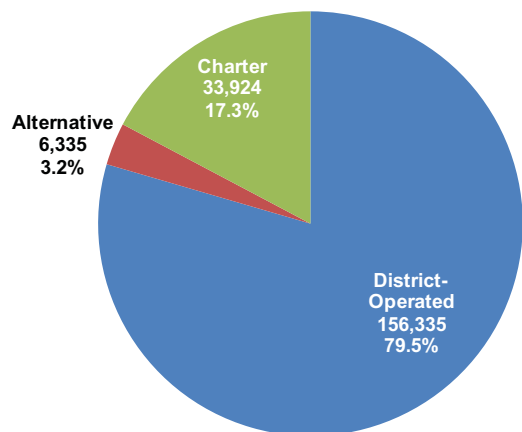
Maximum Students per Teacher			
	Grade	Before Imagine 2014	Imagine 2014 Phase One
Empowerment Schools (46 schools) (Corrective Action)	K	30	20
	1	30	22
	2	30	22
	3	30	22
Other Non-AYP Schools (69 schools) (Needs Improvement/Warning)	K	30	23
	1	30	24
	2	30	24
	3	30	24
AYP Schools (62 schools) (making adequate yearly progress)	K	30	23
	1	30	25
	2	30	26
	3	30	26

THE DISTRICT'S STUDENTS

FY2009-10 District Enrollment

Total: 196,594

(number of students)



The School District of Philadelphia serves over 196,500 public school students during Fiscal Year 2009-10, 17% in charter schools whose creation has been authorized by the School Reform Commission; 3% in alternative schools, and the rest in schools operated directly by the School District.

The number of school age children in Philadelphia has been dropping gradually over the past decade. The number of students attending public schools has declined more slowly, due in part to declines in enrollment at Philadelphia's private and parochial schools and the shift of some former private and parochial school students into the public school system. Of the students attending public schools, a growing percentage is now attending publicly funded charter schools.

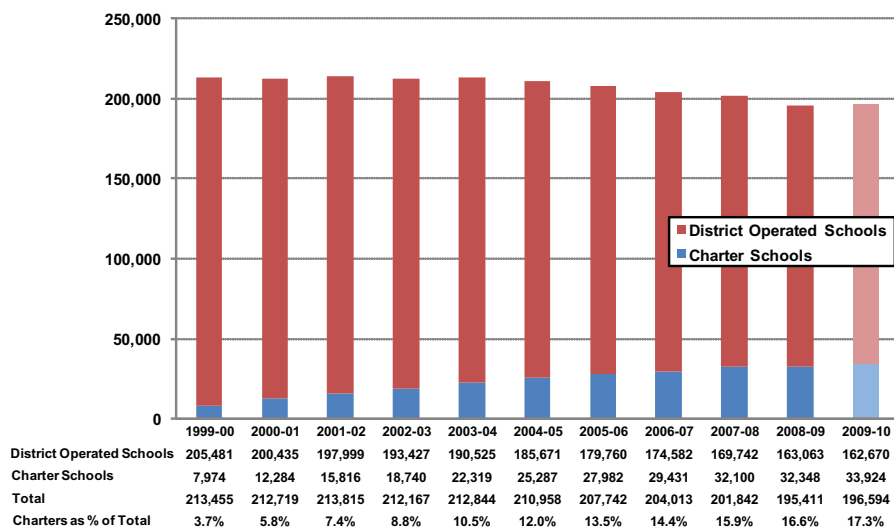
As a result of the combined impact of all these trends, the School District expects to experience a 1.3 percent enrollment decline in its District-operated schools in FY2009-10.

Charter school enrollment is projected to increase by 4.9 percent in FY2009-10, due to a net increase of four new charter schools and the addition of new grades to some existing charter schools.

Philadelphia Schools are Unique among Pennsylvania's 501 School Districts

- 11% of Pennsylvania's 1.8 million public school students are educated in Philadelphia.
- The School District of Philadelphia is seven times larger than the Pittsburgh School District, Pennsylvania's second largest district.
- 76% of the students in the School District of Philadelphia are low income. 15% are Special Education students, and 7% are English Language Learners.
- Philadelphia educates 23% of Pennsylvania's low income students.
- Philadelphia educates 25% of Pennsylvania's English Language Learners.
- SDP students speak 113 native languages
- If the District's 67 charter schools were an independent school district, their students would represent the second largest school district in Pennsylvania.

School District of Philadelphia Enrollment Trends FY1999-00 to FY2009-10

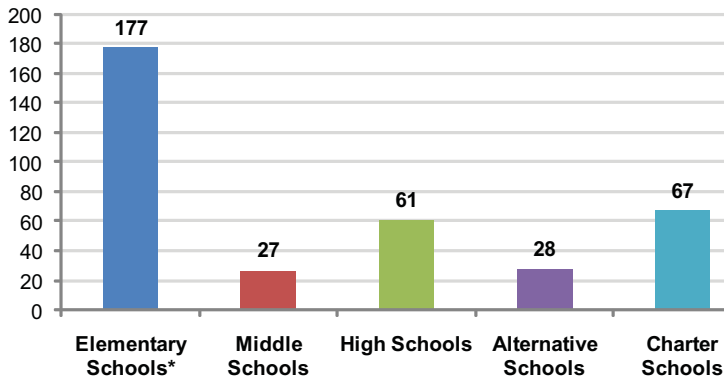


School District Facts

- The District manages 1,373 yellow school buses and cabs to transport 37,400 public, charter and non-public school students every school day to nearly 600 schools.
- The SDP also provides free SEPTA Student Transpasses to another 57,800 students to ride public transportation to and from school.
- The District serves 105,000 free and reduced price lunches and 55,000 free and reduced price breakfasts every day.
- The District has installed 10,800 hand sanitizers in every classroom in all District Operated Schools this year to prevent the spread of the H1N1 influenza virus.

The School District of Philadelphia educates its students in 360 schools.

**Number of Philadelphia Public Schools
FY2009-10**



Note: Some Philadelphia schools operate in more than one building. In a few instances, more than one school operates in a single School District building.

School District Facts

- In 2009, there were 3,000 "tech ready" classrooms equipped with interactive whiteboards, projection systems and mobile laptop carts.
- Since 2002, the District has commissioned over 1,000 miles of fiber-optic cabling throughout every neighborhood in Philadelphia linking all schools to an advanced communications network.
- The District has installed 17,600 wireless transceivers throughout the City of Philadelphia enabling Internet access in every classroom, resulting in one of the largest wireless networks in the U.S.

Philadelphia's Public Schools in FY2009-10

School Type	District-Operated	Charter	Alternative Schools	Total
Elementary Schools	177	30	1	208
Middle Schools	27	6		33
High Schools				
Comprehensive	30			30
Special Admissions	26			36
Career and Technical	5			5
Total High Schools	61	31	27	119
Total:	265	67	28	360



The new Barry School opened in fall 2008. The original school was destroyed by fire in December of 2005.

- Since 2005, 140 schools have been retrofit with 2,240 surveillance cameras and digital security systems capable of being monitored and controlled centrally from the District's headquarters.
- The average age of District-owned buildings is 63 years.
- The School District of Philadelphia has approximately 44,000 more seats than students due to significant declines in enrollment in District-operated schools. While enrollment in District-operated schools has dropped by more than 8% since 1999, the number of seats in those schools has remained nearly constant. Without corrective action by the School District, the number of unused seats in district-operated schools is projected to increase over the next 5 years to 61,000.

In addition to the 360 schools, the District also maintains a number of other facilities to support District activities including:

- Swimming Pools
- Field Houses
- Garages
- Administrative Buildings
- The Education Center at 440 North Broad Street

FINANCIAL STATEMENT AND TOTAL OBLIGATIONS

SCHOOL DISTRICT OF PHILADELPHIA				
Operating Funds Financial Statement - FY2009-10 Revised Budget				
(\$ 000's)	A FY2006-07 Actual Obligations	B FY2007-08 Actual Obligations	C FY2008-09 Estimated Actual Obligations as of Nov 2, 2009	D FY2009-10 Revised Budget as of Nov 13, 2009
1 Fund Balance (Deficit) at Beginning of Year - July 1	(\$23,766)	(\$790)	(\$476)	\$28,073
2 Local Tax Revenues	\$718,889	\$777,585	\$777,445	\$778,371
3 Grant from City of Philadelphia	\$35,000	\$37,000	\$38,490	\$38,540
4 Local Non-Tax Revenues	\$65,927	\$62,867	\$37,382	\$59,595
5 State Revenues	\$1,221,182	\$1,283,432	\$1,369,708	\$1,434,435
6 Federal Revenues	\$249	\$285	\$326	\$169
7 Revenues - Total	\$2,041,247	\$2,161,170	\$2,223,351	\$2,311,110
8 Other Financing Sources	\$38,026	\$8,971	\$20,038	\$18,773
9 Total Revenues and Other Financing Sources	\$2,079,272	\$2,170,141	\$2,243,389	\$2,329,883
10 Obligations	\$2,063,752	\$2,159,235	\$2,203,713	\$2,350,600
11 Other Financing Uses	\$10,445	\$11,872	\$4,535	\$7,356
12 Total Obligations and Other Financing Uses	\$2,074,197	\$2,171,107	\$2,208,247	\$2,357,956
Excess (Deficiency) of Revenues & Other Financing Sources Over 13 (Under) Obligations and Other Financing Uses	\$5,075	(\$967)	\$35,142	(\$28,073)
14 Other Financing Sources - Refinancing	\$735,551	\$682,630	\$214,916	\$0
15 Other Financing Uses - Refinancing	\$735,551	\$681,893	\$208,995	\$0
16 Net Change due to Refinancing	\$0	\$737	\$5,921	\$0
17 Fund Balance Prior to Changes in Reserves	(\$18,690)	(\$1,020)	\$40,586	(\$0)
18 Change in Reserves	\$17,900	\$544	\$887	\$0
19 Fiscal Stabilization Reserve Fund	\$0	\$0	(\$13,400)	\$0
20 Fund Balance (Deficit) at Year End - June 30	(\$790)	(\$476)	\$28,073	(\$0)

SCHOOL DISTRICT OF PHILADELPHIA				
(\$ 000's)	A FY2009-10 Adopted	B FY2009-10 Adopted	C FY2008-09 Est. Actual	D FY2009-10 Revised
20 Obligations - Operating Fund	\$2,074,197	\$2,171,107	\$2,208,247	\$2,357,956
21 Obligations - Categorical Fund	\$466,352	\$461,966	\$465,391	\$647,249
22 Obligations - Food Fund	\$81,118	\$77,314	\$83,986	\$79,051
23 Total Obligations	\$2,621,667	\$2,710,387	\$2,757,624	\$3,084,256

Regaining Fiscal Stability After the FY2005-06 Deficit

In the fall of 2006 the School District discovered it had ended the prior fiscal year with an unexpected \$23M deficit.

By the spring of 2007, the SDP was forecasting that it could face a potentially disastrous \$181M deficit by the end of the FY2007-08, absent any corrective action to cut expenses or increase revenues.

Thanks to \$36.5M in additional City funding, \$36.5M in additional State funding, and \$87.5M in spending adjustments by the School District (staff reductions, cuts in contracts, and greater efficiency), the School District ended FY2007-08 with its budget nearly balanced – no cuts were made in instructional programs and academic progress continued.

The School District now estimates it will achieve an unrestricted surplus of \$28.1M by the end of FY2008-09, completing the return

to fiscal stability. The School District will use this surplus to help offset a portion of the shortfall in FY2009-10 state funding the District is experiencing (described in detail in the section of this Budget in Brief on School District revenues). This will enable the District to maintain budget balance in FY2009-10 without having to resort to reductions in planned expenditure levels for critical educational programs.

The FY2008-09 surplus of \$28.1M was achieved as a result of the following factors: 1) Charter School savings of \$8.7M primarily due to a moderation in the growth rate of cyber charter enrollments, 2) \$7.9M of reductions in administrative expenditures due to prudent management and cost containment, 3) \$6.4M in savings due to a slight shift of SDP employees into lower cost health plans, 4) \$3.8M in debt service savings resulting from a bond refinancing and lower interest rates, and 5) \$1.3M from a variety of other small positive budget-to-actual variances.

In FY2009-10 the School District anticipates receiving over \$3.2 billion to educate the children of Philadelphia.

- 27% from local school taxes and grants from the City of Philadelphia
- 2% from local non-tax sources
- 52% from the Commonwealth of PA, including State-provided Federal Education Stimulus Funds
- 18% from the Federal Government



The PA “Costing Out” Study

Costing Out the Resources Needed to Meet Pennsylvania’s Public Education Goals

In 2006 the PA General Assembly commissioned the State Board of Education to determine what level of funding was required in order for all of the state’s schools to be successful. Based on a study of what successful school districts in PA and elsewhere in the U.S. actually spend, the PA Board of Education determined in December 2007 that \$4.3 billion in additional funding was needed to insure that all Pennsylvania students could succeed.

The “costing out” study found that 474 of Pennsylvania’s 501 school districts lacked adequate resources to successfully educate all of their students. The study found that average expenditures per student across the state were \$9,512 in 2006 but needed to be \$12,057 in order to provide an adequate education to all students. The study found that the poorest 20% of Pennsylvania’s school districts needed to raise their per student spending by 35% to attain adequacy, while the wealthiest 20% needed to raise spending by 7%.

In Act 61 of 2008 (the 2008-09 School Code Bill) the Commonwealth set a goal of providing over \$2 billion of additional State Basic Education funding (over and above normal inflationary increases in other Education budget lines like Special Ed, Transportation, Retirement, etc.) over six years to close the school funding adequacy gap identified by the PA Board of Education.

For the School District of Philadelphia the PA Board of Education determined that the annual adequacy funding gap was \$4,974 per student.

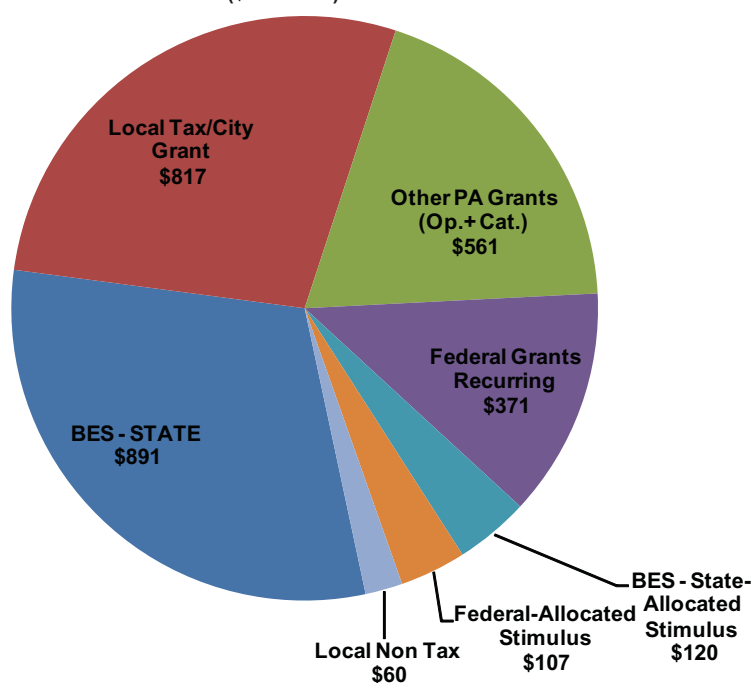
State Funding

Over the last seven years, Pennsylvania funding for the School District of Philadelphia has grown at an average annual rate of eight percent. In FY2009-10, however, the State faced dire revenue shortfalls as a result of the economic downturn. The decline in revenue due to the recession threatened to make it impossible for the Commonwealth to continue to increase its investments in education and implement the second year of the state’s six year program to close Pennsylvania’s school funding adequacy gap. Fortunately, the Federal Government, through the American Recovery and Reinvestment Act (ARRA), is providing states with “Education State Fiscal Stabilization Funds” (SFSF) in FY2009-10 and FY2010-11 to enable them to avoid drastic cuts in PreK-12 and Higher Ed funding as a result of the recession. How Pennsylvania is using its share of these Federal Stimulus funds is described below.

Basic Education Subsidy

Recognizing that PA public schools are inadequately funded, Governor Rendell proposed to maintain Pennsylvania funding for PreK-12 in FY2009-10 at the FY2008-09 level and use all of the SFSF funds being provided to Pennsylvania to increase school funding, to meet the 2nd year goal of the six year School Funding Adequacy Gap Closing Plan. Since Federal ARRA funds were going to be used to support the proposed FY2009-10 increase in the BES, the Governor noted that the increase he was advocating could be

FY2009-10 Projected Revenue
Total \$3.0 billion
(\$ millions)



SCHOOL DISTRICT REVENUES *(cont.)*

accomplished without having to make cuts in any other state program.

Governor Rendell initially proposed a \$300 million FY2009-10 increase in the Basic Education Subsidy on February 4, 2009, funded with Federal SFSF funds being awarded to Pennsylvania. On March 3, 2009, given a slightly higher anticipated allocation of SFSF funds to PA, the Governor proposed that the state's increase in the Basic Education Subsidy in FY2009-10 be increased \$418 million, the full amount needed to meet the state's second year adequacy funding target for education.

The School District's share of a \$418 million increase in BES would have been \$121 million.

In addition, the Governor also proposed providing an additional \$319 million in available Federal Stimulus SFSF to Pennsylvania's school districts, allocated based on the Federal Title I allocation formula. The School District's share of that funding allocation would have been \$102 million.

In the Spring, the PA Senate passed their own version of the FY2009-10 Pennsylvania budget (SB 850) that approached FY2009-10 education funding quite differently from the Governor's plan. That version of the budget provided for dollar-for-dollar cuts in the PA Basic Education Subsidy for each dollar that School Districts would receive in SFSF funding – the result for SDP and all other PS school districts would have been ZERO increase in combined PA Basic Education Subsidy/Federal Stimulus SFSF (compared, in the SDP's case, to the Governor's proposed \$223M increase).

The FY2009-10 PA Budget finally adopted on October 9 2009 basically "splits the difference" between the Senate's approach and the Governor's plan: unlike the Governor's original FY2009-10 budget plan, the final Adopted FY2009-10 PA Budget uses \$355M of Federal Education Stimulus dollars to replace rather than augment state-provided Basic Education dollars this year and next, and then uses another \$300M to increase combined PA BES/Federal SFSF. This gives

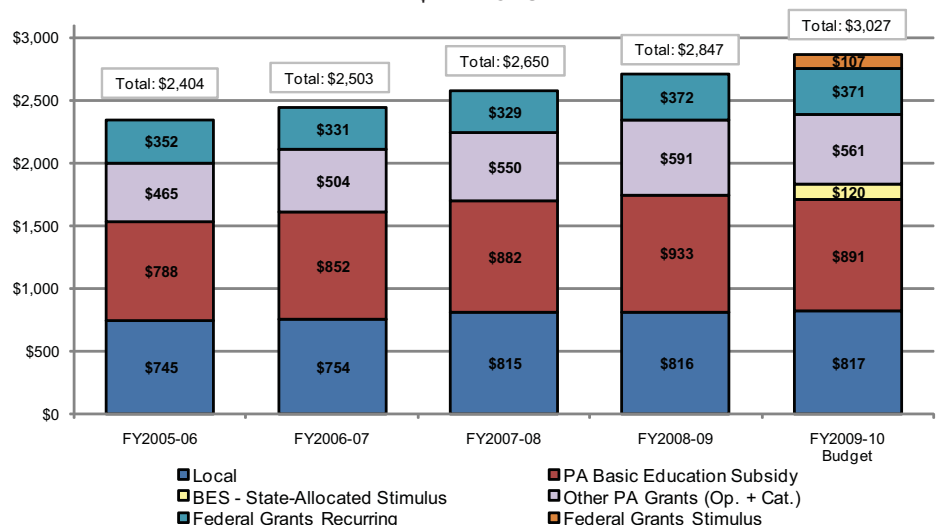
school districts a \$300M BES increase in 2009-10 (compared to the Governor's proposed \$730M increase).

The School District's share of the \$300M increase in combined PA BES/Federal SFSF is a \$79M increase, which is \$144M less than the Governor's proposal.

Charter School Reimbursement

The FY2009-10 PA Budget adopted on October 9 2009 provides for no increase in the Charter School Reimbursement from FY2008-09. Governor Rendell had recommended that state reimbursement for Charter Schools be increased by 12% in FY2009-10. This level of increase would have increased the School District's FY2009-10 Charter School Reimbursement by \$14 million, which would have helped the District to cover a portion of its \$27.2 million increase in Charter School per student payments resulting from the additional of 6 new charter schools and enrollment increases at a number of the District's existing Charter Schools. The level of Charter School Reimbursement recommended by the Governor would have represented 43% of the School District's 2008-09 costs for per-student payments to Philadelphia's Charter Schools. The final FY2009-10 state appropriation for Charter School Reimbursement will instead cover 38% of the District's prior year costs for per-student payments to Philadelphia's existing Charter Schools. The state will not provide the District with any additional funding to cover its cost increases related to the opening of 6 new charter schools in FY2009-10 because state Charter School Reimbursement is only provided for school districts' prior year Charter School costs.

**Major Revenue Sources
FY2005-06 to FY2009-10 (Revised Budget)**
\$ millions



Alternative Education, Classrooms for the Future, and Safe and Alternative Schools

An Alternative Education grant for \$14 million that the School District has received in prior years was not included in the final FY2009-10 PA Budget. State funding for Classrooms for the Future of \$6.8 million as well as \$2 million for Safe and Alternative Schools was also eliminated from the adopted FY2009-10 Pennsylvania budget.

Local Tax Revenue/City Grant

As a result of weakness in collections due to the recession, preliminary actual figures for local school tax collections show virtually no increase in FY 2008-09 (the fiscal year that ended June 30, 2009) and are projected to remain flat in FY 2009-10. The zero growth projection is primarily due to flat collection rates for Philadelphia real estate taxes as a result of the current recession.

If local revenue was growing at the same rate in FY2008-09 and FY2009-10 as it did in the years from FY 2000-01 through FY 2007-08 (5 percent a year), the School District would have collected an additional \$116 million in local revenue over this same two year period.

The City of Philadelphia will continue to provide the School District

with an annual \$38 million grant in FY2009-10, and the District expects to receive \$1.75 million from the Philadelphia Parking Authority (PPA).

Under state law, the PPA is required to transfer to the City of Philadelphia its annual net income from on street parking regulation up to a state-specified level. Any net income above that level is transferred to the School District of Philadelphia.

Federal Funding

Recurring Federal grants are not expected to increase in FY2009-10. However, FY2009-10 Federal funding is still forecast to increase substantially, thanks to a projected \$107 million in Federal Stimulus Funding, including:

- \$81 million in additional Title I (A) funding to improve instruction in high-poverty schools.
- \$24 million in additional IDEA funding to support special education programs and services for students with disabilities.
- \$2 million in additional Title II (D) funding to integrate technology into the school curriculum.



The New Samuels Fels High School, opened in September 2009, was built to address the on-set of the deterioration of the physical condition of the original Fels. The original Fels is currently used as an Annex to relieve persistent overcrowding at the Carnell School.

REVENUE DETAIL

SCHOOL DISTRICT OF PHILADELPHIA

**Projected Revenue - FY2009-10 Current Forecast Compared to FY2009-10 Adopted
and to FY 2008-09 Preliminary Actual 10-12-09**

	A FY2008-09 Preliminary Actual 10/1/09	B FY2009-10 Adopted 5/27/09	C FY2009-10 Current Projection 10/12/09	D FY10 Current Proj. over/(under) FY10 Adopted
Local Tax Revenues/City Grant				
1 Real Estate Tax - Current	\$548,166,501	\$545,707,000	\$551,241,000	\$5,534,000
2 Real Estate Tax - Delinquent	\$50,662,332	\$58,980,000	\$50,580,000	(\$7,800,000)
3 Real Estate Tax - Total	\$598,828,833	\$604,687,000	\$601,821,000	(\$2,866,000)
4 Business Use & Occupancy Tax	\$112,265,689	\$105,800,000	\$112,700,000	\$6,900,000
5 Liquor Sales Tax	\$41,015,884	\$41,050,000	\$41,050,000	\$0
6 Grant from the City of Philadelphia	\$38,490,000	\$38,540,000	\$38,540,000	\$0
7 School Income Tax	\$25,334,694	\$20,500,000	\$22,800,000	\$2,300,000
8 TOTAL - Local Tax/City Grant	\$815,939,719	\$809,977,000	\$816,911,000	\$6,934,000
9 Parking Authority Contribution	\$3,800,588	\$1,750,000	\$1,750,000	\$0
10 Interest and Investments	\$11,585,062	\$37,868,000	\$37,868,000	\$0
11 Other Local Non-Tax Revenue	\$21,991,847	\$19,356,000	\$19,977,000	\$621,000
12 TOTAL - Other Local Non-Tax Revenues	\$37,377,497	\$58,974,000	\$59,595,000	\$621,000
State Funding + PA Provided Fed. Education Stimulus				
14 Basic Education Subsidy - PA Appropriations	932,628,910	\$932,594,000	\$891,065,045	(\$41,528,955)
15 Basic Education Subsidy - PA Provided Fed Stimulus/SFSF	\$0	\$120,588,000	\$119,766,295	(\$821,705)
16 Basic Education Subsidy	\$932,629,000	\$1,053,182,000 (1)	\$1,010,831,340	(\$42,350,660)
17 Additional PA-Provided Fed Stimulus/SFSF	\$0	\$102,181,947	\$0	(\$102,181,947)
18 Basic Education Subsidy and Addtl SFSF - TOTAL	\$932,629,000	\$1,155,363,947	\$1,010,831,340	(\$144,532,607)
19 Special Education Subsidy	\$131,336,393	\$131,371,000	\$131,363,964	(\$7,036)
20 Charter School Reimbursement	\$119,528,276	\$132,887,000	\$116,987,685	(\$15,899,315)
21 Transportation - SDP/Charter/Nonpublic	\$48,783,670	\$50,023,000	\$49,596,000	(\$427,000)
22 Alternative Education Grant	\$15,935,373	\$2,072,000	\$553,820	(\$1,518,180)
23 Debt Service	\$11,768,833	\$12,913,000	\$16,446,000	\$3,533,000
24 Vocational Education	\$10,587,915	\$9,356,000	\$9,608,000	\$252,000
25 Intermediate Unit Advances	(\$44,168,570)	(\$48,398,000)	(\$47,346,000)	\$1,052,000
26 All Other State Grants - Op Funds	\$143,307,252	\$148,049,000	\$146,394,191	(\$1,654,809)
27 TOTAL - State Funding + PA Provided Fed. Ed. Stimulus	\$1,369,708,142	\$1,593,636,947	\$1,434,435,000	(\$159,201,947)
Federal Operating Revenue	\$325,865	\$202,000	\$169,000	(\$33,000)
29 Sale of Property	\$11,256,645	\$11,015,000	\$10,435,000	(\$580,000)
30 Other Financing Sources	\$8,781,200	\$5,475,000 (2)	\$8,338,000	\$2,863,000
31 Other Financing Sources	\$20,037,845	\$16,490,000	\$18,773,000	\$2,283,000
32 Total Operating Revenue & Sources	\$2,243,389,068	\$2,479,279,947	\$2,329,883,000	(\$149,396,947)
State Funding - Major Grants (Governor Proposed FY 2009-10)				
34 Accountability Block Grant	\$58,735,223	\$58,735,223	\$58,735,223	\$0
35 Education Assistance Program	\$25,612,253	\$25,612,253	\$23,253,199	(\$2,359,054)
36 Pre-K Counts	\$20,636,440	\$20,647,348	\$20,647,348	\$0
37 Educational Empowerment Act	\$15,877,402	\$16,048,023	\$8,024,012	(\$8,024,012)
38 PA Headstart Assistance	\$12,893,216	\$12,932,685	\$12,932,685	\$0
39 Classrooms for the Future	\$6,800,000	\$6,838,410	\$0	(\$6,838,410)
40 Dual Enrollment	\$1,700,000	\$1,700,000	\$1,300,000	(\$400,000)
41 All Other State Grants - Categorical Funds	\$11,512,410	\$12,596,482	\$12,596,482	\$0
42 TOTAL - State Funding - Grants	\$153,766,944	\$155,110,424	\$137,488,948	(\$17,621,476)
43 TOTAL - State Funding - Op Funds and Major Grants	\$1,523,475,086	\$1,748,747,371	\$1,571,923,948	(\$176,823,423)
Federal Funding - Recurring Grants				
45 Title I (A)	\$179,709,844	\$182,844,199	\$182,844,199	\$0
46 IDEA - B	\$42,873,165	\$44,110,082	\$44,110,082	\$0
47 Headstart Basic	\$37,156,764	\$38,958,442	\$38,958,442	\$0
48 Title II (A) - Improving Teacher Quality	\$22,729,882	\$22,667,320	\$22,667,320	\$0
49 Title I - School Improvement	\$12,881,686	\$18,545,090	\$18,545,090	\$0
50 Nutrition Education	\$9,415,122	\$8,359,979	\$8,359,979	\$0
51 Title II (D) - Education Technology	\$4,076,348	\$4,076,348	\$4,076,348	\$0
52 Comprehensive Day Care	\$8,058,337	\$8,359,639	\$8,359,639	\$0
53 Title I (B) Reading First	\$11,621,675	\$0	\$0	\$0
54 All other Federal Grants	\$43,509,312	\$43,509,312	\$43,509,312	\$0
55 TOTAL - Federal Grants - Recurring	\$372,032,135	\$371,430,411	\$371,430,411	\$0
56 Stimulus - Title I (A)		\$81,213,047	\$81,213,047	\$0
57 Stimulus - IDEA-B		\$23,452,850	\$23,452,850	\$0
58 Stimulus - Title II (D)		\$1,935,900	\$1,935,900	\$0
59 TOTAL - Stimulus Funds	\$0	\$106,601,797	\$106,601,797	\$0
60 TOTAL - Federal Funding - Grants	\$372,032,135	\$478,032,208	\$478,032,208	\$0
61 TOTAL - Other Grants	\$3,773,447	\$3,096,070	\$3,096,070	\$0
62 TOTAL - Food Services Fund - Federal Funding	\$74,666,853	\$78,495,546	\$78,495,546	\$0
63 GRAND TOTAL	\$2,847,628,447	\$3,194,014,195	\$3,026,995,773	(\$167,018,423)

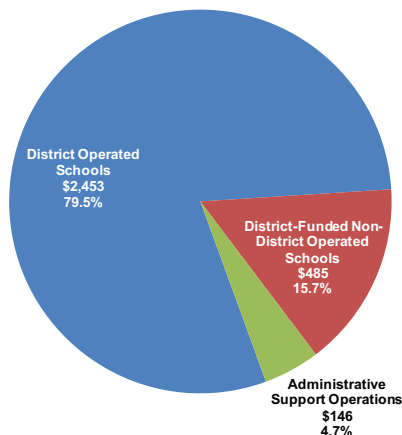
(1) Governor's Budget for FY 2009-10 includes 2nd year target for the State's six-year education funding "Adequacy" plan.

(2) Excludes refinancing

SCHOOL DISTRICT EXPENDITURES

Of the close to \$3.1 billion in expenditures budgeted for FY2009-10, \$2.9 billion directly supports schools.

Total Revised FY2009-10 Unified Budget Total: \$3.1 billion (\$ millions)



District-Operated Schools

In the proposed FY2009-10 budget, \$2.5 billion supports District-operated schools, including:

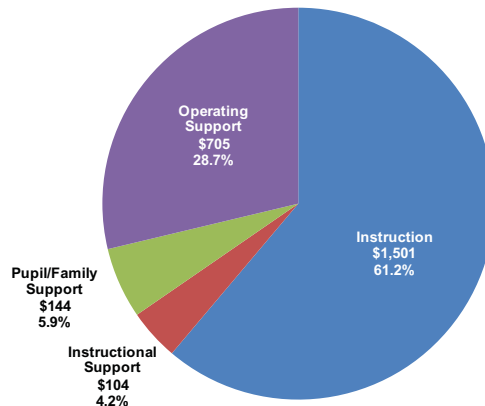
- \$1.5 billion for instruction, including classroom instruction in the District's K-8 schools, middle schools, high schools and early childhood programs; extended day and summer programs, alternative education programs for students struggling to stay in school, and additional supports for English Language Learners;
- \$144 million for pupil and family support including funding for Counselors, School Nurses, Athletics, Psychologists, Librarians, and support services for families of English Language Learners;
- \$104 million for instructional support including professional development, education of hospitalized and homebound students, payments to Education Management Organizations (EMO's), books, and educational technology; and
- \$705 million in operating support including custodial services, building maintenance, transportation, utilities, debt service, and school police.

Non-District-Operated/District-Funded Schools

The 2009-10 budget allocates \$485 million to support schools and educational programs that are not operated by the School District, including:

- \$357 million to support charter schools
- \$70 million to provide education to students in institutional and other placements.
- \$59 million for state-mandated services to students in non-public schools.

Revised FY2009-10 Budget for District Operated Schools Total: \$2.5 billion (\$ millions)



Key Expenditure Assumptions

SDP FY2009-10 Revised Budget

- **Compensation** – The budget provides \$13.2 million for mandated "step" increases in employee pay under existing collective bargaining agreements, and \$18.2 M for the annualization of raises received by District staff during FY2008-09. No other wage increases are assumed in the FY2009-10 budget proposal.
- **Charter Schools** – The budget assumes a 3.0% increase in regular education per pupil payments and 1.8% in special education per pupil payments to charter schools ; enrollment increases resulting from the opening of 6 new charter schools (with over 1,300 maximum enrollment) and expanded enrollment in five existing charter schools under the terms of their current charters (a potential enrollment increase of over 400 students) for a total projected increase of \$27.2 million in District costs related to charter per student payments.
- **Utilities** – The budget assumes a 6% increase for Oil, Gas and Electricity at a cost of \$4.2 million, offset by conservation measures to yield close to no growth in the Utilities budget.
- **Enrollment** – The budget assumes a 4,500 reduction in enrollment at District-operated schools.

EXPENDITURE DETAIL

SCHOOL DISTRICT OF PHILADELPHIA

Unified Budget FY2009-10 Revised Expenditures Compared to FY2008-09 Estimated Actual Obligations

\$ 000		FISCAL YEAR 2008-09 OBLIGATIONS (Estimated Actual as of 11/2/09)				FISCAL YEAR 2009-10 PROPOSED REVISED BUDGET (as of 11/13/09)				DIFFERENCE
										FY10 to FY09
		OPERATING	GRANTS	FOOD	TOTAL	OPERATING	GRANTS	FOOD	TOTAL	TOTAL
I. DISTRICT-OPERATED SCHOOLS										
I.a. District Operated Schools - Instructional										
Elementary / K-8 Education										
1	Teachers	\$295,953,830	\$100,404,944	\$0	\$396,358,774	\$311,984,930	\$146,383,104	\$0	\$458,368,034	62,009,259
2	Principals	\$35,142,173	\$0	\$0	\$35,142,173	\$30,618,054	\$0	\$0	\$30,618,054	(4,524,120)
3	Other Instructional Staff/Student Support	\$6,438,855	\$9,595,677	\$0	\$16,034,532	\$6,092,691	\$8,458,592	\$0	\$14,551,283	(1,483,249)
4	Non Instructional Staff	\$25,512,675	\$2,195,751	\$0	\$27,708,426	\$17,643,963	\$4,536,873	\$0	\$22,180,836	(5,527,590)
5	Non-Personnel Services	\$9,383,007	\$16,304,706	\$0	\$25,687,713	\$7,823,166	\$15,546,358	\$0	\$23,369,525	(2,318,188)
6	Elementary / K-8 Education - Subtotal	\$372,430,542	\$128,501,077	\$0	\$500,931,619	\$374,162,804	\$174,924,927	\$0	\$549,087,731	48,156,112
Secondary Education										
7	Teachers	\$144,527,031	\$22,519,039	\$0	\$167,046,070	\$170,476,270	\$23,714,844	\$0	\$194,191,114	27,145,044
8	Principals	\$18,515,946	\$0	\$0	\$18,515,946	\$18,368,339	\$173,414	\$0	\$18,541,752	25,806
9	Other Instructional Staff/Student Support	\$2,292,828	\$5,369,381	\$0	\$7,662,210	\$1,731,530	\$8,296,147	\$0	\$10,027,677	2,365,468
10	Non Instructional Staff	\$21,384,184	\$4,940,871	\$0	\$26,325,056	\$21,871,273	\$6,492,548	\$0	\$28,363,820	2,038,765
11	Non-Personnel Services	\$8,519,982	\$21,228,245	\$0	\$29,748,227	\$14,677,064	\$15,518,504	\$0	\$30,195,568	447,341
12	Secondary Education -- Subtotal	\$195,239,972	\$54,057,537	\$0	\$249,297,508	\$227,124,475	\$54,195,457	\$0	\$281,319,931	32,022,423
Special Ed -- High Incidence. (Learning/Emo Support)										
13	Teachers	\$98,424,899	\$0	\$0	\$98,424,899	\$107,446,727	\$7,682,931	\$0	\$115,129,658	16,704,758
14	Principals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-
15	Other Instructional Staff/Student Support	\$1,664,168	\$0	\$0	\$1,664,168	\$2,323,023	\$0	\$0	\$2,323,023	658,855
16	Non Instructional Staff	\$603,227	\$0	\$0	\$603,227	\$347,958	\$0	\$0	\$347,958	(255,268)
17	Non-Personnel Services	\$8,838,314	\$1,899,582	\$0	\$10,737,896	\$6,782,532	\$3,472,243	\$0	\$10,254,775	(483,121)
18	Special Ed -- High Incidence - Subtotal	\$109,530,608	\$1,899,582	\$0	\$111,430,190	\$116,900,240	\$11,155,174	\$0	\$128,055,414	16,625,224
Special Education -- Low Incidence										
19	Teachers	\$53,046,669	\$0	\$0	\$53,046,669	\$62,938,488	\$0	\$0	\$62,938,488	9,891,818
20	Principals	\$327,437	\$0	\$0	\$327,437	\$303,180	\$0	\$0	\$303,180	(24,256)
21	Other Instructional Staff/Student Support	\$15,348,364	\$9,048,887	\$0	\$24,397,251	\$19,729,718	\$9,643,172	\$0	\$29,372,890	4,975,639
22	Non Instructional Staff	\$1,650,311	\$12,920,512	\$0	\$14,570,823	\$402,751	\$6,454,205	\$0	\$6,856,955	(7,713,868)
23	Non-Personnel Services	\$2,728,255	\$19,845,726	\$0	\$22,573,981	\$3,293,830	\$29,158,243	\$0	\$32,452,073	9,878,092
24	Special Education -- Low Incidence - Subtotal	\$73,101,036	\$41,815,126	\$0	\$114,916,161	\$86,667,967	\$45,255,619	\$0	\$131,923,586	17,007,425
Special Education -- Gifted Education										
25	Teachers	\$2,002,485	\$0	\$0	\$2,002,485	\$2,844,012	\$0	\$0	\$2,844,012	841,528
26	Principals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-
27	Other Instructional Staff/Student Support	\$659,645	\$0	\$0	\$659,645	\$741,183	\$0	\$0	\$741,183	81,537
28	Non Instructional Staff	\$11,515	\$0	\$0	\$11,515	\$0	\$0	\$0	\$0	(11,515)
29	Non-Personnel Services	\$2,040,569	\$1,630,748	\$0	\$3,671,317	\$2,963,991	\$1,300,000	\$0	\$4,263,991	592,674
30	Special Education -- Gifted Education - Subtotal	\$4,714,214	\$1,630,748	\$0	\$6,344,962	\$6,549,186	\$1,300,000	\$0	\$7,849,186	1,504,225
Special Education										
31	Teachers	\$153,474,053	\$0	\$0	\$153,474,053	\$173,229,226	\$7,682,931	\$0	\$180,912,157	27,438,104
32	Principals	\$327,437	\$0	\$0	\$327,437	\$303,180	\$0	\$0	\$303,180	(24,256)
33	Other Instructional Staff/Student Support	\$17,672,178	\$9,048,887	\$0	\$26,721,065	\$22,793,925	\$9,643,172	\$0	\$32,437,097	5,716,031
34	Non Instructional Staff	\$2,265,052	\$12,920,512	\$0	\$15,185,564	\$750,709	\$6,454,205	\$0	\$7,204,913	(7,980,651)
35	Non-Personnel Services	\$13,607,138	\$23,376,056	\$0	\$36,983,194	\$13,040,353	\$33,930,486	\$0	\$46,970,839	7,787,645
36	Special Education -- Subtotal	\$187,345,858	\$45,345,455	\$0	\$232,691,313	\$210,117,394	\$57,710,793	\$0	\$267,828,187	32,936,873
Middle School Education										
37	Teachers	\$68,073,128	\$6,194,911	\$0	\$74,268,038	\$69,424,827	\$7,196,649	\$0	\$76,621,476	2,353,438
38	Principals	\$8,843,625	\$0	\$0	\$8,843,625	\$8,498,635	\$0	\$0	\$8,498,635	(344,990)
39	Other Instructional Staff/Student Support	\$574,605	\$1,043,870	\$0	\$1,618,475	\$536,315	\$1,256,878	\$0	\$1,793,193	174,718
40	Non Instructional Staff	\$8,305,122	\$423,705	\$0	\$8,728,826	\$8,521,291	\$823,800	\$0	\$9,345,091	616,265
41	Non-Personnel Services	\$2,656,105	\$1,087,311	\$0	\$3,743,416	\$2,041,093	\$875,065	\$0	\$2,916,158	(827,258)
42	Middle School Education - Subtotal	\$88,452,584	\$8,749,796	\$0	\$97,202,380	\$89,022,160	\$10,152,393	\$0	\$99,174,553	1,972,173
Early Childhood Programs										
43	Teachers	\$0	\$29,247,690	\$0	\$29,247,690	\$0	\$33,149,237	\$0	\$33,149,237	3,901,546
44	Principals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-
45	Other Instructional Staff/Student Support	\$7,619	\$20,136,409	\$0	\$20,144,028	\$0	\$21,242,356	\$0	\$21,242,356	1,098,329
46	Non Instructional Staff	\$158,181	\$9,278,148	\$0	\$9,436,329	\$178,332	\$12,220,008	\$0	\$12,398,340	2,962,011
47	Non-Personnel Services	\$4,623,329	\$27,788,210	\$0	\$32,411,539	\$5,203,680	\$27,762,221	\$0	\$32,965,901	554,362
48	Early Childhood Programs - Subtotal	\$4,789,129	\$86,450,457	\$0	\$91,239,586	\$5,382,012	\$94,373,822	\$0	\$99,755,834	8,516,248
Secondary Education - Career and Technical										
49	Teachers	\$33,442,215	\$0	\$0	\$33,442,215	\$35,198,724	\$0	\$0	\$35,198,724	1,756,509
50	Principals	\$2,699,795	\$0	\$0	\$2,699,795	\$2,686,791	\$0	\$0	\$2,686,791	(13,004)
51	Other Instructional Staff/Student Support	\$421,507	\$33,453	\$0	\$454,960	\$514,677	\$59,099	\$0	\$573,777	118,817
52	Non Instructional Staff	\$4,798,914	\$375,513	\$0	\$5,174,428	\$4,412,636	\$498,402	\$0	\$4,911,038	(263,390)
53	Non-Personnel Services	\$2,061,717	\$1,537,872	\$0	\$3,599,590	\$2,253,327	\$4,459,242	\$0	\$6,712,569	3,112,979
54	Secondary Education - CTE - Subtotal	\$43,424,149	\$1,946,839	\$0	\$45,370,987	\$45,066,156	\$5,016,743	\$0	\$50,082,899	4,711,911
55	Alternative Education - Transition Programs	\$43,420,438	\$4,875,984	\$0	\$48,296,423	\$14,289,543	\$2,692,500	\$0	\$16,982,043	(31,314,380)
56	Alternative Education - Multiple Pathways	\$0	\$0	\$0	\$0	\$20,562,763	\$0	\$0	\$20,562,763	20,562,763
57	Alternative Education - Subtotal	\$43,420,438	\$4,875,984	\$0	\$48,296,423	\$34,852,306	\$2,692,500	\$0	\$37,544,806	(10,751,617)
58	Extended Day /Summer Programs	\$0	\$14,517,220	\$0	\$14,517,220	\$6,000,000	\$42,301,193	\$0	\$48,301,194	33,783,974
English Language Learners - Instruction										
59	Teachers	\$26,362,305	\$0	\$0	\$26,362,305	\$32,115,096	\$0	\$0	\$32,115,096	5,752,791
60	Principals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-
61	Other Instructional Staff/Student Support	\$946,563	\$3,804	\$0	\$950,367	\$1,967,587	\$0	\$0	\$1,967,587	1,017,220
62	Non Instructional Staff	\$249,289	\$0	\$0	\$249,289	\$0	\$0	\$0	\$0	(249,289)
63	Non-Personnel Services	\$220,717	\$103,971	\$0	\$324,688	\$379,815	\$0	\$0	\$379,815	55,127
64	English Language Learners - Subtotal	\$27,778,874	\$107,776	\$0	\$27,886,650	\$34,462,498	\$0	\$0	\$34,462,498	6,575,848
65	Per Diem Substitute Service	\$21,119,474	\$0	\$0	\$21,119,474	\$14,419,926	\$0	\$0	\$14,419,926	(6,699,547)
Desegregation										
66	Teachers	\$3,987,576	\$0	\$0	\$3,987,576	\$3,772,438	\$0	\$0	\$3,772,438	(215,138)
67	Principals	\$300,890	\$0	\$0	\$300,890	\$272,645	\$0	\$0	\$272,645	(28,245)
68	Other Instructional Staff/Student Support	\$2,172,525	\$0	\$0	\$2,172,525	\$2,569,549	\$0	\$0	\$2,569,549	397,024
69	Non Instructional Staff	\$1,714,640	\$0	\$0	\$1,714,640	\$1,933,479	\$0	\$0	\$1,933,479	218,839
70	Non-Personnel Services	\$1,707,979	\$0	\$0	\$1,707,979	\$2,030,999	\$0	\$0	\$2,030,999	323,020
71	Desegregation - Subtotal	\$9,883,611	\$0	\$0	\$9,883,611	\$10,579,111	\$0	\$0	\$10,579,111	695,500
Itinerant Instrumental Music										
72	Teachers	\$6,552,457	\$0	\$0	\$6,552,457	\$7,238,012	\$0	\$0	\$7,238,012	685,555
73	Principals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-
74	Other Instructional Staff/Student Support	\$83,705	\$0	\$0	\$83,705	\$133,328	\$0	\$0	\$133,328	49,623
75	Non Instructional Staff	\$156,653	\$0	\$0	\$156,653	\$155,017	\$0	\$0	\$155,017	(1,637)
76	Non-Personnel Services	\$374,365	\$0	\$0	\$374,365	\$441,596	\$0	\$0	\$441,596	67,231
77	Itinerant Instrumental Music - Subtotal	\$7,167,180	\$0	\$0	\$7,167,180	\$7,967,952	\$0	\$0	\$7,967,952	800,772
DISTRICT OPERATED SCHOOLS - INSTRUC - TOTAL		\$1,001,051,811	\$344,552,140	\$0	\$1,345,603,950	\$1,059,156,793	\$441,367,829	\$0	\$1,500,524,622	\$154,920,672
79	Percent of Total Budget	45%	74%	0%	49%	45%	68%	0%	49%	

EXPENDITURE DETAIL

SCHOOL DISTRICT OF PHILADELPHIA

Unified Budget FY2009-10 Revised Expenditures Compared to FY2008-09 Estimated Actual Obligations

\$ 000		FISCAL YEAR 2008-09 OBLIGATIONS				FISCAL YEAR 2009-10 PROPOSED REVISED BUDGET				DIFFERENCE
		OPERATING	GRANTS	FOOD	TOTAL	OPERATING	GRANTS	FOOD	TOTAL	TOTAL
I.b. District Operated Schools - Instructional Support										
80	Professional Development	\$1,958,794	\$31,140,856	\$0	\$33,099,650	\$2,512,808	\$54,122,377	\$0	\$56,635,185	23,535,536
Partnership Schools/EMOs -- Additional Payments										
81	Teachers	\$64,986	\$0	\$0	\$64,986	\$0	\$0	\$0	\$0	(64,986)
82	Principals	\$127,706	\$0	\$0	\$127,706	\$0	\$0	\$0	\$0	(127,706)
83	Other Instructional Staff/Student Support	\$190,814	\$0	\$0	\$190,814	\$0	\$0	\$0	\$0	(190,814)
84	Non Instructional Staff	\$4,254	\$0	\$0	\$4,254	\$137,700	\$0	\$0	\$137,700	133,446
85	Non-Personnel Services	\$6,684,708	\$0	\$0	\$6,684,708	\$7,274,994	\$0	\$0	\$7,274,994	590,286
86	Partnership Schools/EMOs - Subtotal	\$7,072,469	\$0	\$0	\$7,072,469	\$7,412,694	\$0	\$0	\$7,412,694	340,225
87	Regional Superintendents/Regional Offices	\$6,536,910	\$0	\$0	\$6,536,910	\$6,492,523	\$0	\$0	\$6,492,523	(44,386)
88	Educational Technology	\$531,150	\$5,997,164	\$0	\$6,528,314	\$11,878,649	\$8,914,160	\$0	\$20,792,809	14,264,495
89	Alternative Education Office/Region	\$1,934,205	\$623,869	\$0	\$2,558,074	\$3,751,416	\$1,035,480	\$0	\$4,786,896	2,228,822
90	Supplementary Principals and Assistant Principals	\$2,030,140	\$0	\$0	\$2,030,140	\$707,349	\$0	\$0	\$707,349	(1,322,791)
91	Central Book Allotment	\$2,004,309	\$0	\$0	\$2,004,309	\$66,248	\$4,777,289	\$0	\$4,843,537	2,839,228
Hospital/Homebound Instruction										
92	Teachers	\$295,642	\$0	\$0	\$295,642	\$308,187	\$0	\$0	\$308,187	12,545
93	Principals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
94	Other Instructional Staff/Student Support	\$385,095	\$0	\$0	\$385,095	\$1,158,519	\$0	\$0	\$1,158,519	773,424
95	Non Instructional Staff	\$0	\$0	\$0	\$0	\$5,876	\$0	\$0	\$5,876	5,876
96	Non-Personnel Services	\$715,250	\$0	\$0	\$715,250	\$637,151	\$0	\$0	\$637,151	(78,099)
97	Hospital/Homebound Instruction - Subtotal	\$1,395,987	\$0	\$0	\$1,395,987	\$2,109,733	\$0	\$0	\$2,109,733	713,746
98	Other Instructional Support	\$590,690	\$0	\$0	\$590,690	\$111,235	\$0	\$0	\$111,235	(479,455)
99	DISTRICT OPERATED SCHOOLS - INSTR SUPPORT	\$24,054,652	\$37,761,889	\$0	\$61,816,541	\$35,042,656	\$68,849,306	\$0	\$103,891,962	42,075,421
100	Percent of Total Budget	1%	8%	0%	2%	1%	11%	0%	3%	
I.c. District Operated Schools - Pupil/Family Support										
101	Counselors and Related Positions	\$32,314,841	\$1,055,676	\$0	\$33,370,517	\$34,185,053	\$21,328,661	\$0	\$55,513,714	22,143,197
102	School Health/Nurses	\$28,311,601	\$0	\$0	\$28,311,601	\$30,733,254	\$0	\$0	\$30,733,254	2,421,653
103	Parent & Community Support	\$0	\$10,762,004	\$0	\$10,762,004	\$0	\$18,604,413	\$0	\$18,604,413	7,842,409
104	Psychologists	\$12,125,147	\$37,990	\$0	\$12,163,138	\$12,205,773	\$122,062	\$0	\$12,327,835	164,698
105	Athletics, Sports, Health, Safety and Physical Ed	\$8,507,175	\$0	\$0	\$8,507,175	\$7,063,491	\$0	\$0	\$7,063,491	(1,443,683)
106	Librarians	\$5,489,152	\$1,559,311	\$0	\$7,048,463	\$5,520,635	\$2,586,214	\$0	\$8,106,850	1,058,387
107	Extra Curricular Activities/Clubs	\$5,481,285	\$182,078	\$0	\$5,663,362	\$6,131,342	\$0	\$0	\$6,131,342	467,980
108	English Language Learners - Support Services	\$3,753,476	\$0	\$0	\$3,753,476	\$4,478,647	\$825,195	\$0	\$5,303,842	1,550,366
109	DISTRICT OPERATED SCHOOLS - PUPIL/FAMILY SUPPORT	\$95,982,677	\$13,597,058	\$0	\$109,579,735	\$100,318,196	\$43,466,545	\$0	\$143,784,741	34,205,006
110	Percent of Total Budget	4%	3%	0%	4%	4%	7%	0%	5%	
I.d. District Operated Schools - Operational Support										
111	Debt Service (less Refunding)	\$220,609,825	\$0	\$0	\$220,609,825	\$251,134,417	\$0	\$0	\$251,134,417	30,524,592
112	Facilities -- Custodians and Building Engineers	\$99,634,096	\$500,000	\$0	\$100,134,096	\$102,381,919	\$0	\$0	\$102,381,919	2,247,823
113	Facilities -- Maintenance and Repair Services	\$39,261,471	\$1,283,377	\$0	\$40,544,848	\$41,076,986	\$2,433,000	\$0	\$43,509,986	2,965,138
114	Facilities -- Subtotal	\$138,895,568	\$1,783,377	\$0	\$140,678,944	\$143,458,905	\$2,433,000	\$0	\$145,891,905	5,212,961
115	Transportation -- Special Education Services	\$48,964,153	\$0	\$0	\$48,964,153	\$52,657,000	\$0	\$0	\$52,657,000	3,692,847
116	Transportation -- Regular Services	\$26,349,674	\$186,190	\$0	\$26,535,864	\$22,862,772	\$2,500,000	\$0	\$25,362,772	(1,173,093)
117	Transportation -- Bus Attendants - Special Ed	\$7,629,689	\$0	\$0	\$7,629,689	\$8,887,210	\$0	\$0	\$8,887,210	1,257,520
118	Transportation -- Maintenance	\$5,875,574	\$247,231	\$0	\$6,122,805	\$4,964,045	\$247,231	\$0	\$5,211,276	(911,528)
119	Transportation -- Subtotal	\$88,819,090	\$433,421	\$0	\$89,252,511	\$89,371,027	\$2,747,231	\$0	\$92,118,258	2,865,747
120	Utilities	\$79,461,424	\$0	\$0	\$79,461,424	\$79,797,405	\$0	\$0	\$79,797,405	335,981
121	Food Service	\$1,500,000	\$7,465,284	\$79,649,074	\$88,614,358	\$1,458,995	\$9,507,034	\$74,036,202	\$85,002,231	(3,612,127)
122	School Climate and Safety -- School Police	\$28,813,096	\$0	\$0	\$28,813,096	\$30,613,244	\$0	\$0	\$30,613,244	1,800,148
123	School Climate and Safety -- Climate & Behav Support	\$2,684,179	\$0	\$0	\$2,684,179	\$3,279,034	\$0	\$0	\$3,279,034	594,855
124	School Climate and Safety -- Mobile Security	\$2,931,763	\$0	\$0	\$2,931,763	\$3,793,137	\$0	\$0	\$3,793,137	861,374
125	School Climate and Safety -- Subtotal	\$34,429,038	\$0	\$0	\$34,429,038	\$37,685,415	\$0	\$0	\$37,685,415	3,256,377
126	Losses and Judgments	\$5,195,888	\$0	\$0	\$5,195,888	\$7,305,500	\$0	\$0	\$7,305,500	2,109,612
127	Insurance and Self Insurance Reserves	\$1,886,573	\$0	\$0	\$1,886,573	\$3,365,973	\$0	\$0	\$3,365,973	1,479,400
128	Postal Services	\$2,643,565	\$0	\$0	\$2,643,565	\$2,336,509	\$0	\$0	\$2,336,509	(307,056)
129	DISTRICT OPERATED SCHOOLS - OP SUPPORT	\$573,440,971	\$9,682,081	\$79,649,074	\$662,772,127	\$615,914,146	\$14,687,265	\$74,036,202	\$704,637,613	41,865,486
130	Percent of Total Budget	26%	2%	95%	24%	26%	2%	94%	23%	
II. NON-DISTRICT OPERATED SCHOOLS										
131	Charter Schools - Per Student Payments	\$307,925,897	\$5,890,078	\$0	\$313,815,975	\$338,250,176	\$2,743,685	\$0	\$340,993,861	27,177,886
132	Charter Schools - Transportation	\$16,856,147	\$0	\$0	\$16,856,147	\$15,704,816	\$0	\$0	\$15,704,816	(1,151,331)
133	Charter Schools -- Subtotal	\$324,782,044	\$5,890,078	\$0	\$330,672,122	\$353,954,992	\$2,743,685	\$0	\$356,698,677	26,026,555
134	Education of Students in Institutional Placements	\$66,230,597	\$376,355	\$0	\$66,606,953	\$69,577,566	\$375,943	\$0	\$69,953,509	3,346,556
Services to Non-Public Schools -- Regular										
136	Teachers	\$107,563	\$7,463,279	\$0	\$7,570,841	\$97,025	\$7,969,171	\$0	\$8,066,196	495,354
137	Principals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
138	Other Instructional Staff/Student Support	\$150,065	\$1,198,866	\$0	\$1,348,931	\$130,180	\$1,075,905	\$0	\$1,206,084	(142,847)
139	Non Instructional Staff	\$573,863	\$63,170	\$0	\$637,032	\$585,945	\$64,120	\$0	\$650,065	13,032
140	Non-Personnel Services	\$15,657,116	\$1,654,985	\$0	\$17,312,101	\$15,536,894	\$12,589,930	\$0	\$28,126,824	10,814,723
141	Services to Non-Public Schools -- Regular - Subtotal	\$16,488,606	\$10,380,300	\$0	\$26,868,906	\$16,350,044	\$21,699,125	\$0	\$38,049,169	11,180,263
142	Services to Non-Public Schools -- Transportation	\$20,135,000	\$0	\$0	\$20,135,000	\$20,688,354	\$0	\$0	\$20,688,354	553,354
143	Services to Non-Public Schls (PA Act 89) -- Subtotal	\$36,623,606	\$10,380,300	\$0	\$47,003,906	\$37,038,398	\$21,699,125	\$0	\$58,737,523	11,733,617
144	NON-DISTRICT OPERATED SCHOOLS - TOTAL	\$427,636,248	\$16,646,733	\$0	\$444,282,981	\$460,570,956	\$24,818,753	\$0	\$485,389,709	41,106,728
145	Percent of Total Budget	19%	4%	0%	16%	20%	4%	0%	16%	
SUMMARY - SCHOOL BUDGETS										
146	District Operated Schools - Instructional	\$1,001,051,811	\$344,552,140	\$0	\$1,345,603,950	\$1,059,156,793	\$441,367,829	\$0	\$1,500,524,622	\$154,920,672
147	District Operated Schools - Instructional Support	\$24,054,652	\$37,761,889	\$0	\$61,816,541	\$35,042,656	\$68,849,306	\$0	\$103,891,962	42,075,421
148	District Operated Schools - Pupil Support	\$95,982,677	\$13,597,058	\$0	\$109,579,735	\$100,318,196	\$43,466,545	\$0	\$143,784,741	34,205,006
149	District Operated Schools - Operational Support	\$573,440,971	\$9,682,081	\$79,649,074	\$662,772,127	\$615,914,146	\$14,687,265	\$74,036,202	\$704,637,613	41,865,486
150	District Operated Schools -- Subtotal	\$1,694,530,110	\$405,593,168	\$79,649,074	\$2,179,772,353	\$1,810,431,792	\$568,370,944	\$74,036,202	\$2,452,838,938	273,066,585
151	Non-District Operated Schools	\$427,636,248	\$16,646,733	\$0	\$444,282,981	\$460,570,956	\$24,818,753	\$0	\$485,389,709	41,106,728
152	School Budgets - Total	\$2,122,166,358	\$422,239,902	\$79,649,074	\$2,624,055,334	\$2,271,002,747	\$593,189,698	\$74,036,202	\$2,938,228,647	314,173,313
153	Percent of Total Budget	96%	91%	95%	95%	96%	92%	94%	95%	

EXPENDITURE DETAIL

SCHOOL DISTRICT OF PHILADELPHIA

Unified Budget FY2009-10 Revised Expenditures Compared to FY2008-09 Estimated Actual Obligations

\$ 000		FISCAL YEAR 2008-09 OBLIGATIONS				FISCAL YEAR 2009-10 PROPOSED REVISED BUDGET				DIFFERENCE
		OPERATING	GRANTS	FOOD	TOTAL	OPERATING	GRANTS	FOOD	TOTAL	TOTAL
III. ADMINISTRATIVE SUPPORT OPERATIONS										
III.a. CHIEF ACADEMIC OFFICER										
154	CAO Office	\$1,360,379	\$39,127	\$0	\$1,399,507	\$1,205,635	\$480,000	\$0	\$1,685,635	286,128
155	High School Reform Office	\$2,107,564	\$11,270,508	\$0	\$13,378,072	\$1,106,175	\$9,666,998	\$0	\$10,773,174	(2,604,898)
156	Teaching & Learning Office	\$5,519,055	\$6,569,286	\$0	\$12,088,341	\$5,441,001	\$3,086,263	\$0	\$8,527,263	(3,561,078)
157	Specialized Services Office	\$583,812	\$1,009,919	\$0	\$1,593,731	\$818,402	\$8,823,811	\$0	\$9,642,213	8,048,483
158	Accountability Office	\$2,759,902	\$3,154,953	\$0	\$5,914,855	\$3,655,854	\$3,816,988	\$0	\$7,472,842	1,557,988
159	Early Childhood Office	\$249,165	\$3,664,681	\$0	\$3,913,846	\$274,899	\$2,402,880	\$0	\$2,677,779	(1,236,067)
160	Instruction and Leadership Support Office	\$813,566	\$416,414	\$0	\$1,229,980	\$1,181,821	\$593,866	\$0	\$1,775,687	545,707
161	Empowerment Schools Support Office	\$0	\$0	\$0	\$0	\$458,829	\$0	\$0	\$458,829	458,829
162	Office of Academic Counseling and Standards	\$0	\$0	\$0	\$0	\$228,704	\$0	\$0	\$228,704	228,704
163	CHIEF ACADEMIC OFFICER - TOTAL	\$13,393,443	\$26,124,888		\$39,518,331	\$14,371,320	\$28,870,805		\$43,242,126	3,723,795
164	Percent of Total Budget	1%	6%	0%	1%	1%	4%	0%	1%	
III.b. CHIEF OF SCHOOL OPERATIONS										
165	Chief of School Operations Office	\$481,642	\$12,176	\$0	\$493,818	\$682,715	\$70,757	\$0	\$753,472	259,654
166	School Climate and Safety Office	\$3,891,480	\$3,281,431	\$0	\$7,172,911	\$2,970,903	\$2,840,373	\$0	\$5,811,276	(1,361,635)
167	Title I Office	\$0	\$2,678,014	\$0	\$2,678,014	\$0	\$4,459,688	\$0	\$4,459,688	1,781,675
168	Student Support Services Office	\$1,364,751	(\$39)	\$0	\$1,364,712	\$1,811,809	\$0	\$0	\$1,811,809	447,097
169	Attendance and Truancy Office	\$664,264	\$799,532	\$0	\$1,463,796	\$1,170,321	\$1,189,765	\$0	\$2,360,087	896,291
170	Community Engagement/Faith Based Partnerships Office	\$1,307,704	\$74,572	\$0	\$1,382,276	\$1,695,391	\$0	\$0	\$1,695,391	313,115
171	Grants Development and Support Office	\$553,258	\$0	\$0	\$553,258	\$634,396	\$0	\$0	\$634,396	81,138
172	Dropout Prevention & Recovery Office	\$296,219	\$0	\$0	\$296,219	\$1,392,718	\$0	\$0	\$1,392,718	1,096,499
173	CHIEF OF SCHOOL OPERATIONS - TOTAL	\$8,559,318	\$6,845,686		\$15,405,004	\$10,358,253	\$8,560,584		\$18,918,837	3,513,833
174	Percent of Total Budget	0%	1%	0%	1%	0%	1%	0%	1%	
III.c. CHIEF BUSINESS OFFICER										
175	CBO Office	\$1,844,725	\$0	\$0	\$1,844,725	\$2,212,909	\$0	\$0	\$2,212,909	368,185
176	Information Technology	\$13,881,271	\$0	\$0	\$13,881,271	\$13,583,134	\$0	\$0	\$13,583,134	(298,138)
177	Finance	\$8,354,387	\$2,292,821	\$0	\$10,647,208	\$9,861,396	\$716,233	\$0	\$10,577,629	(69,579)
178	Facilities -- Administration	\$7,386,727	\$0	\$0	\$7,386,727	\$7,554,867	\$0	\$0	\$7,554,867	168,140
179	Space Rental and Real Property Management	\$5,862,188	\$0	\$0	\$5,862,188	\$6,026,289	\$0	\$0	\$6,026,289	164,101
180	Food Service - Administration	\$0	\$0	\$4,336,683	\$4,336,683	\$0	\$0	\$5,014,850	\$5,014,850	678,167
181	Transportation -- Administration	\$3,309,993	\$0	\$0	\$3,309,993	\$3,186,233	\$0	\$0	\$3,186,233	(123,760)
182	Records Management/Warehouse/Distribution	\$2,148,225	\$0	\$0	\$2,148,225	\$1,988,329	\$0	\$0	\$1,988,329	(159,896)
183	Procurement	\$1,461,564	\$0	\$0	\$1,461,564	\$1,820,182	\$0	\$0	\$1,820,182	358,618
184	Employee Support Operations	\$1,309,594	\$0	\$0	\$1,309,594	\$2,519,009	\$0	\$0	\$2,519,009	1,209,415
185	CHIEF BUSINESS OFFICER - TOTAL	\$45,558,676	\$2,292,821	\$4,336,683	\$52,188,180	\$48,752,349	\$716,233	\$5,014,850	\$54,483,431	2,295,251
186	Percent of Total Budget	2%	0%	5%	2%	2%	0%	6%	2%	
III.d. OTHER ADMINISTRATIVE OFFICES										
187	Office of the Superintendent/CEO	\$2,794,219	\$38,350	\$0	\$2,832,569	\$3,301,955	\$0	\$0	\$3,301,955	469,387
188	Talent and Development Office	\$5,738,814	\$2,216,261	\$0	\$7,955,076	\$8,203,484	\$2,532,629	\$0	\$10,736,113	2,781,037
189	General Counsel's Office	\$6,236,369	\$0	\$0	\$6,236,369	\$6,764,107	\$0	\$0	\$6,764,107	527,738
190	Communications Office	\$1,911,451	\$117,764	\$0	\$2,029,215	\$2,305,079	\$199,262	\$0	\$2,504,341	475,126
191	Charter Schools/Partnership Schools/New Schools Office	\$614,288	\$0	\$0	\$614,288	\$1,784,681	\$0	\$0	\$1,784,681	1,170,393
192	Strategic Partnerships Office	\$309,492	\$0	\$0	\$309,492	\$391,081	\$0	\$0	\$391,081	81,589
193	OTHER ADMINISTRATIVE OFFICES - TOTAL	\$17,604,633	\$2,372,375	\$0	\$19,977,008	\$22,750,388	\$2,731,891	\$0	\$25,482,279	5,505,271
194	Percent of Total Budget	1%	1%	0%	1%	1%	0%	0%	1%	
III.e. SCHOOL REFORM COMMISSION										
195	School Reform Commission	\$1,043,085	\$0	\$0	\$1,043,085	\$1,636,307	\$0	\$0	\$1,636,307	593,221
196	Auditing Services	\$636,113	\$0	\$0	\$636,113	\$820,773	\$0	\$0	\$820,773	184,660
197	Inspector General's Office	\$641,521	\$0	\$0	\$641,521	\$731,825	\$0	\$0	\$731,825	90,304
198	SCHOOL REFORM COMMISSION - TOTAL	\$2,320,719			\$2,320,719	\$3,188,905			\$3,188,905	868,186
199	Percent of Total Budget	0%	0%	0%	0%	0%	0%	0%	0%	
III.f. OTHER EXPENSES										
200	Board of Revision of Taxes - School District Support	\$3,582,282	\$0	\$0	\$3,582,282	\$4,153,530	\$0	\$0	\$4,153,530	571,247
201	City Controller - School District Support	\$520,803	\$0	\$0	\$520,803	\$623,983	\$0	\$0	\$623,983	103,180
202	Temporary Borrowing	\$1,146,512	\$0	\$0	\$1,146,512	\$3,832,835	\$0	\$0	\$3,832,835	2,686,323
203	Undistributed Budgetary Adjustments/Other	(\$6,605,351)	\$5,515,199	\$0	(\$1,090,151)	(\$21,078,742)	\$13,179,702	\$0	(\$7,899,040)	(6,808,889)
204	OTHER EXPENSES - TOTAL	(\$1,355,754)	\$5,515,199	\$0	\$4,159,446	(\$12,468,394)	\$13,179,702		\$711,308	(3,448,138)
205	Percent of Total Budget	0%	1%	0%	0%	-1%	2%	0%	0%	
SUMMARY - ADMINISTRATIVE SUPPORT OPERATIONS										
206	Chief Academic Officer	\$13,393,443	\$26,124,888		\$39,518,331	\$14,371,320	\$28,870,805		\$43,242,126	\$3,723,795
207	Chief of School Operations	\$8,559,318	\$6,845,686		\$15,405,004	\$10,358,253	\$8,560,584		\$18,918,837	\$3,513,833
208	Other Administrative Offices	\$16,854,633	\$2,372,375		\$19,227,008	\$22,750,388	\$2,731,891		\$25,482,279	\$6,255,271
209	Chief Business Officer	\$45,558,676	\$2,292,821	\$4,336,683	\$52,188,180	\$48,752,349	\$716,233	\$5,014,850	\$54,483,431	\$2,295,251
210	School Reform Commission	\$2,320,719			\$2,320,719	\$3,188,905			\$3,188,905	\$868,186
211	Other Expenses	(\$1,355,754)	\$5,515,199		(\$1,090,151)	(\$12,468,394)	\$13,179,702		\$711,308	(\$3,448,138)
212	Administrative Support Operations - Total	\$85,331,035	\$43,150,970	\$4,336,683	\$127,569,091	\$86,952,821	\$54,059,215	\$5,014,850	\$146,026,885	13,208,198
TOTAL										
213	School Budgets	\$2,122,166,358	\$422,239,902	\$79,649,074	\$2,624,055,334	\$2,271,002,747	\$593,189,698	\$74,036,202	\$2,938,228,647	314,173,313
214	School Budgets - Percent of Total	96%	91%	95%	95%	96%	92%	94%	95%	
215	Administrative Support Operations	\$86,081,035	\$43,150,970	\$4,336,683	\$133,568,688	\$86,952,821	\$54,059,215	\$5,014,850	\$146,026,885	13,208,198
216	Administrative Support Operations - Percent of Total	4%	9%	5%	5%	4%	8%	6%	5%	
217	TOTAL	\$2,208,247,393	\$465,390,871	\$83,985,758	\$2,757,624,022	\$2,357,955,568	\$647,248,913	\$79,051,051	\$3,084,255,532	327,381,510
FY09 Estimated Actual Operating excludes \$208,995,106 in Debt Service Refunding expenses that were offset by Debt Service Refunding revenues.										

THE DISTRICT'S WORKFORCE

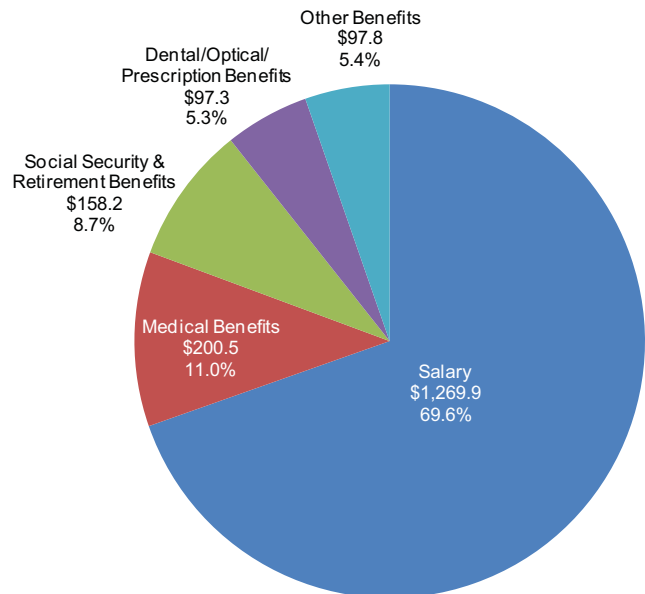
The School District of Philadelphia has a workforce of approximately 24,000 employees. Almost 11,000 are teachers (46%). Another 1,900 other employees (8%) provide support for teachers in the classroom.

The School District's employees are our public school system's most important resource. Their collective efforts determine the quality of education Philadelphia's students receive and the efficiency and effectiveness of the District's operations.

Personnel costs constitute the majority of the District's operating expenditures. Wages and benefits will comprise 59.1% of the District's estimated total expenditures of \$3.1 billion in fiscal year 2009-10.

30% (\$554 million) of the School District's personnel expenses pay for employee benefits, including medical, dental, vision, pharmacy, and pension costs.

**Revised FY2009-10
Total Personnel Expenditures
Total: \$1.7 billion**



Position Type	FY2009-10	
	FTEs	% of TOTAL
Teachers - Regular Education	8,728	36%
Teachers - Special Education	1,933	8%
Teachers - Early Childhood	323	1%
Total Teachers	10,984	46%
Noontime Aides	1,685	7%
Supportive Services Assistants	1,285	5%
Cleaners/Custodial Assistants	1,059	4%
Counselors/Student Adv./Soc. Svc Liaisons	800	3%
Classroom Assistants	654	3%
Secretaries	525	2%
Bus Drivers	510	2%
Principals/Assistant Principals	464	2%
Food Service Workers	459	2%
Bus Attendants	450	2%
Building Engineers	429	2%
School Police Officers	427	2%
Nurses	311	1%
TOTAL	20,041	84%
ALL OTHER	3,912	16%
DISTRICT TOTAL	23,953	100%

FULL TIME POSITIONS BY AGENCY

SCHOOL DISTRICT OF PHILADELPHIA

Unified Revised Budget FY2009-10 Full-Time Equivalent Positions (FTEs) Compared to FY2008-09 Amended

FTE POSITION COUNT		A				B				C				D				E				F				G				H				I	
		FISCAL YEAR 2008-09																FISCAL YEAR 2009-10																DIFFERENCE - FY10 to FY09	
		OPERATING FTE				GRANTS FTE				FOOD FTE				TOTAL FTE				OPERATING FTE				GRANTS FTE				FOOD FTE				TOTAL FTE				ALL FUNDS	
																																		FTE	
I. DISTRICT-OPERATED SCHOOLS																																			
I.a. District Operated Schools - Instructional																																			
Elementary / K-8 Education																																			
1	Teachers	3,520		1,082	-	-		4,602		3,416		1,488	-	-		4,904		302																	
2	Principals	242		-	-	-		242		243		-	-	-		243		1																	
3	Other Instructional Staff/Student Support	299		547	-	-		846		299		547	-	-		846		-																	
4	Non Instructional Staff	1,173		82	-	-		1,255		1,209		95	-	-		1,304		49																	
5	Non-Personnel Services	-		-	-	-		-		-		-	-	-		-		-																	
6	Elementary / K-8 Education - Subtotal	5,235		1,710	-	-		6,945		5,168		2,129	-	-		7,297		352																	
Secondary Education																																			
7	Teachers	1,719		170	-	-		1,889		1,757		397	-	-		2,154		265																	
8	Principals	127		-	-	-		127		131		1	-	-		132		5																	
9	Other Instructional Staff/Student Support	56		99	-	-		155		56		99	-	-		155		-																	
10	Non Instructional Staff	537		72	-	-		609		562		75	-	-		636		27																	
11	Non-Personnel Services	-		-	-	-		-		-		-	-	-		-		-																	
12	Secondary Education -- Subtotal	2,439		341	-	-		2,780		2,505		572	-	-		3,077		297																	
Special Ed -- High Incidence. (Learning/Emo Support)																																			
13	Teachers	1,192		-	-	-		1,192		1,152		69	-	-		1,221		29																	
14	Principals	-		-	-	-		-		-		-	-	-		-		-																	
15	Other Instructional Staff/Student Support	113		-	-	-		113		106		-	-	-		106		(7)																	
16	Non Instructional Staff	80		-	-	-		80		80		-	-	-		80		-																	
17	Non-Personnel Services	-		-	-	-		-		-		-	-	-		-		-																	
18	Special Ed -- High Incidence. - Subtotal	1,385		-	-	-		1,385		1,338		69	-	-		1,407		22																	
Special Education -- Low Incidence																																			
19	Teachers	635		-	-	-		635		589		-	-	-		589		(47)																	
20	Principals	2		-	-	-		2		2		-	-	-		2		-																	
21	Other Instructional Staff/Student Support	353		206	-	-		559		383		206	-	-		589		30																	
22	Non Instructional Staff	38		33	-	-		71		33		33	-	-		66		(5)																	
23	Non-Personnel Services	-		-	-	-		-		-		-	-	-		-		-																	
24	Special Education -- Low Incidence - Subtotal	1,028		239	-	-		1,267		1,007		239	-	-		1,246		(22)																	
Special Education -- Gifted Education																																			
25	Teachers	27		-	-	-		27		27		11	-	-		38		11																	
26	Principals	-		-	-	-		-		-		-	-	-		-		-																	
27	Other Instructional Staff/Student Support	-		-	-	-		-		-		-	-	-		-		-																	
28	Non Instructional Staff	-		-	-	-		-		-		-	-	-		-		-																	
29	Non-Personnel Services	-		-	-	-		-		-		-	-	-		-		-																	
30	Special Education -- Gifted Education - Subtotal	27		-	-	-		27		27		11	-	-		38		11																	
Special Education																																			
31	Teachers	1,854		-	-	-		1,854		1,853		80	-	-		1,933		79																	
32	Principals	2		-	-	-		2		2		-	-	-		2		-																	
33	Other Instructional Staff/Student Support	466		206	-	-		672		489		206	-	-		695		23																	
34	Non Instructional Staff	118		33	-	-		151		113		33	-	-		146		(5)																	
35	Non-Personnel Services	-		-	-	-		-		-		-	-	-		-		-																	
36	Special Education -- Subtotal	2,440		239	-	-		2,679		2,457		319	-	-		2,776		97																	
Middle School Education																																			
37	Teachers	785		75	-	-		860		785		75	-	-		860		-																	
38	Principals	60		-	-	-		60		60		-	-	-		60		-																	
39	Other Instructional Staff/Student Support	14		72	-	-		86		25		72	-	-		97		11																	
40	Non Instructional Staff	238		19	-	-		257		249		18	-	-		267		10																	
41	Non-Personnel Services	-		-	-	-		-		-		-	-	-		-		-																	
42	Middle School Education - Subtotal	1,097		166	-	-		1,263		1,119		165	-	-		1,284		21																	
Early Childhood Programs																																			
43	Teachers	-		301	-	-		301		-		323	-	-		323		22																	
44	Principals	-		-	-	-		-		-		-	-	-		-		-																	
45	Other Instructional Staff/Student Support	-		425	-	-		425		-		427	-	-		427		2																	
46	Non Instructional Staff	1		251	-	-		252		1		257	-	-		258		6																	
47	Non-Personnel Services	-		-	-	-		-		-		-	-	-		-		-																	
48	Early Childhood Programs - Subtotal	1		977	-	-		978		1		1,007	-	-		1,008		30																	
Secondary Education - Career and Technical																																			
49	Teachers	359		-	-	-		359		359		-	-	-		359		-																	
50	Principals	18		-	-	-		18		18		-	-	-		18		-																	
51	Other Instructional Staff/Student Support	14		-	-	-		14		14		-	-	-		14		-																	
52	Non Instructional Staff	118		8	-	-		126		126		8	-	-		134		8																	
53	Non-Personnel Services	-		-	-	-		-		-		-	-	-		-		-																	
54	Secondary Education - CTE - Subtotal	510		8	-	-		518		518		8	-	-		526		8																	
55	Alternative Education - Transition Programs	-		-	-	-		-		-		-	-	-		-		-																	
56	Alternative Education - Multiple Pathways	-		-	-	-		-		1		-	-	-		1		-																	
57	Alternative Education - Subtotal	-		-	-	-		-		-		-	-	-		-		-																	
58	Extended Day/Summer Programs	-		1	-	-		1		-		1	-	-		1		-																	
English Language Learners - Instruction																																			
59	Teachers	292		-	-	-		292		336		-	-	-		336		44																	
60	Principals	-		-	-	-		-		-		-	-	-		-		-																	
61	Other Instructional Staff/Student Support	-		-	-	-		-		-		-	-	-		-		-																	
62	Non Instructional Staff	1		-	-	-		1		-		-	-	-		-		(1)																	
63	Non-Personnel Services	-		-	-	-		-		-		-	-	-		-		-																	
64	English Language Learners - Subtotal	293		-	-	-		293		336		-	-	-		336		43																	
65	Per Diem Substitute Service	0		0	-	-		-		0		0	-	-		-		-																	
Desegregation																																			
66	Teachers	39		-	-	-		39		39		-	-	-		39		-																	
67	Principals	2		-	-	-		2		2		-	-	-		2		-																	
68	Other Instructional Staff/Student Support	83		-	-	-		83		98		-	-	-		98		15																	
69	Non Instructional Staff	159		-	-	-		159		159		-	-	-		159		-																	
70	Non-Personnel Services	-		-	-	-		-		-		-	-	-		-		-																	
71	Desegregation - Subtotal	284		-	-	-		284		299		-	-	-		299		15																	
Itinerant Instrumental Music																																			
72	Teachers	73		-	-	-		73		76		-	-	-		76		3																	
73	Principals	-		-	-	-		-		-		-	-	-		-		-																	
74	Other Instructional Staff/Student Support	-		-	-	-		-		-		-	-	-		-		-																	
75	Non Instructional Staff	2		-	-	-		2		2		-	-	-		2		-																	
76	Non-Personnel Services	-		-	-	-		-		-		-	-	-		-		-																	
77	Itinerant Instrumental Music - Subtotal	75		-	-	-		75		78		-	-	-		78		3																	
78	DISTRICT OPERATED SCHOOLS - INSTRUC - TOTAL	12,373		3,442	-	0		15,815		12,394		4,202	-	0		16,596		781																	
79	Percent of Total Budget	70%		81%	-	0%		69%		70%		78%	-	0%		69%																			

FULL TIME POSITIONS BY AGENCY

SCHOOL DISTRICT OF PHILADELPHIA

Unified Revised Budget FY2009-10 Full-Time Equivalent Positions (FTEs) Compared to FY2008-09 Amended

		A		B		C		D		E		F		G		H		I	
		FISCAL YEAR 2008-09								FISCAL YEAR 2009-10								DIFFERENCE - ALL FUNDS	
		OPERATING FTE		GRANTS FTE		FOOD FTE		TOTAL FTE		OPERATING FTE		GRANTS FTE		FOOD FTE		TOTAL FTE		FTE	
I.b. District Operated Schools - Instructional Support																			
80	Professional Development	4		148		0		152		4		119		0		123		(29)	
Partnership Schools/EMOs -- Additional Payments																			
81	Teachers	1		-		-		1		-		-		-		-		(1)	
82	Principals	1		-		-		1		-		-		-		-		(1)	
83	Other Instructional Staff/Student Support	-		-		-		-		-		-		-		-		-	
84	Non Instructional Staff	-		-		-		-		-		-		-		-		-	
85	Non-Personnel Services	-		-		-		-		-		-		-		-		-	
86	Partnership Schools/EMOs - Subtotal	2		-		-		2		-		-		-		-		(2)	
87	Regional Superintendents/Regional Offices	51		-		-		51		51		-		-		51		-	
88	Educational Technology	4		17		-		21		4		17		-		21		-	
89	Alternative Education Office/Region	26		5		-		31		40		5		-		45		14	
90	Supplementary Principals and Assistant Principals	18		-		-		18		5		-		-		5		(13)	
91	Central Book Allotment	-		-		-		-		-		-		-		-		-	
Hospital/Homebound Instruction																			
92	Teachers	3		-		-		3		3		-		-		3		-	
93	Principals	-		-		-		-		-		-		-		-		-	
94	Other Instructional Staff/Student Support	-		-		-		-		-		-		-		-		-	
95	Non Instructional Staff	-		-		-		-		-		-		-		-		-	
96	Non-Personnel Services	-		-		-		-		-		-		-		-		-	
97	Hospital/Homebound Instruction - Subtotal	3		-		-		3		3		-		-		3		-	
98	Other Instructional Support	-		-		-		-		-		-		-		-		-	
99	DISTRICT OPERATED SCHOOLS - INSTR SUPPORT	108		170		0		278		107		141		-		248		(30)	
100	Percent of Total Budget	1%		4%		0%		1%		1%		3%		0%		1%			
I.c. District Operated Schools - Pupil/Family Support																			
101	Counselors and Related Positions	346		27		-		373		346		354		-		700		327	
102	School Health/Nurses	310		-		-		310		310		-		-		310		0	
103	Parent & Community Support	-		217		-		217		-		270		-		270		53	
104	Psychologists	100		1		-		101		100		1		-		101		-	
105	Athletics, Sports, Health, Safety and Physical Ed	1		-		-		1		-		-		-		-		(1)	
106	Librarians	64		31		-		96		72		31		-		104		8	
107	Extra Curricular Activities/Clubs	-		1		-		1		-		-		-		-		(1)	
108	English Language Learners - Support Services	82		16		-		98		82		16		-		98		-	
109	DISTRICT OPERATED SCHOOLS - PUPIL/FAMILY SUPPORT	903		294		-		1,197		911		673		-		1,583		387	
110	Percent of Total Budget	5%		7%		0%		5%		5%		13%		0%		7%			
I.d. District Operated Schools - Operational Support																			
111	Debt Service (less Refunding)	-		-		-		-		-		-		-		-		-	
112	Facilities -- Custodians and Building Engineers	1,495		-		-		1,495		1,483		-		-		1,483		(12)	
113	Facilities -- Maintenance and Repair Services	398		-		-		398		398		-		-		398		-	
114	Facilities -- Subtotal	1,893		-		-		1,893		1,881		-		-		1,881		(5)	
115	Transportation -- Special Education Services	-		-		-		-		-		-		-		-		-	
116	Transportation -- Regular Services	542		-		-		542		542		-		-		542		-	
117	Transportation -- Bus Attendants - Special Ed	477		-		-		477		477		-		-		477		-	
118	Transportation -- Maintenance	43		-		-		43		43		-		-		43		-	
119	Transportation -- Subtotal	1,062		-		-		1,062		1,062		-		-		1,062		-	
120	Utilities	-		-		-		-		-		-		-		-		-	
121	Food Service	-		15		838		853		-		15		834		849		(4)	
122	School Climate and Safety -- School Police	461		-		-		461		461		-		-		461		-	
123	School Climate and Safety -- Climate & Behav Support	35		-		-		35		35		-		-		35		-	
124	School Climate and Safety -- Mobile Security	38		-		-		38		43		-		-		43		5	
125	School Climate and Safety -- Subtotal	534		-		-		534		539		-		-		539		5	
126	Losses and Judgments	-		-		-		-		-		-		-		-		-	
127	Insurance and Self Insurance Reserves	-		-		-		-		-		-		-		-		-	
128	Postal Services	13		-		-		13		13		-		-		13		-	
129	DISTRICT OPERATED SCHOOLS - OP SUPPORT	3,502		15		838		4,355		3495		15		834		4,344		(11)	
130	Percent of Total Budget	20%		0%		96%		19%		20%		0%		96%		18%			
II. NON-DISTRICT OPERATED SCHOOLS																			
131	Charter Schools - Per Student Payments	-		-		-		-		-		-		-		-		-	
132	Charter Schools - Transportation	-		-		-		-		-		-		-		-		-	
133	Charter Schools -- Subtotal	-		-		-		-		-		-		-		-		-	
134	Education of Students in Institutional Placements	-		-		-		-		-		-		-		-		-	
135	Services to Non-Public Schools -- Regular																		
136	Teachers	1		75		-		76		1		75		-		76		-	
137	Principals	-		-		-		-		-		-		-		-		-	
138	Other Instructional Staff/Student Support	1		4		-		5		1		4		-		5		-	
139	Non Instructional Staff	7		1		-		8		7		1		-		8		-	
140	Non-Personnel Services	-		-		-		-		-		-		-		-		-	
141	Services to Non-Public Schools -- Regular - Subtotal	9		80		-		89		9		80		-		89		-	
142	Services to Non-Public Schools -- Transportation	-		-		-		-		-		-		-		-		-	
143	Services to Non-Public Schls (PA Act 89) -- Subtotal	9		80		-		89		9		80		-		89		-	
144	NON-DISTRICT OPERATED SCHOOLS - TOTAL	9		80		0		89		9		80		0		89		-	
145	Percent of Total Budget	0		2%		0%		0%		0%		1%		0%		0%			
SUMMARY - SCHOOL BUDGETS																			
146	District Operated Schools - Instructional	12,373		3,442		0		15,815		12,394		4,202		-		16,596		781	
147	District Operated Schools - Instructional Support	108		170		0		278		107		141		-		248		(30)	
148	District Operated Schools - Pupil Support	903		294		0		1,197		911		673		-		1,583		387	
149	District Operated Schools - Operational Support	3,502		15		838		4,355		3,495		15		834		4,344		(11)	
150	District Operated Schools -- Subtotal	16,886		3,921		838		21,645		16,907		5,031		834		22,772		1,127	
151	Non-District Operated Schools	9		80		0		89		9		80		-		89		-	
152	School Budgets - Total	16,895		4,001		838		21,734		16,916		5,111		834		22,861		1,127	
153	Percent of Total Budget	96%		94%		96%		95%		96%		95%		96%		95%			

FULL TIME POSITIONS BY AGENCY

SCHOOL DISTRICT OF PHILADELPHIA

Unified Revised Budget FY2009-10 Full-Time Equivalent Positions (FTEs) Compared to FY2008-09 Amended

FTE POSITION COUNT		FISCAL YEAR 2008-09				FISCAL YEAR 2009-10				DIFFERENCE - ALL FUNDS FTE
		OPERATING FTE	GRANTS FTE	FOOD FTE	TOTAL FTE	OPERATING FTE	GRANTS FTE	FOOD FTE	TOTAL FTE	
III. ADMINISTRATIVE SUPPORT OPERATIONS										
III.a. CHIEF ACADEMIC OFFICER										
154	CAO Office	8	-	-	8	8	-	-	8	-
155	High School Reform Office	7	38	-	45	7	38	-	45	-
156	Teaching & Learning Office	41	15	-	56	41	12	-	53	(3)
157	Specialized Services Office	6	75	-	81	6	75	-	81	-
158	Accountability Office	26	3	-	29	26	13	-	39	10
159	Early Childhood Office	1	22	-	23	2	20	-	22	(1)
160	Instruction and Leadership Support Office	9	1	-	10	5	2	-	7	(3)
161	Empowerment Schools Support Office	4	-	-	4	4	-	-	4	-
162	Office of Academic Counseling and Standards	2	-	-	2	2	-	-	2	-
163	CHIEF ACADEMIC OFFICER - TOTAL	104	154	0	258	101	160	0	261	3
164	Percent of Total Budget	1%	4%	0%	1%	1%	3%	0%	1%	
III.b. CHIEF OF SCHOOL OPERATIONS										
165	Chief of School Operations Office	6	1	-	7	5	1	-	6	(1)
166	School Climate and Safety Office	35	40	-	75	30	38	-	68	(7)
167	Title I Office	-	21	-	21	-	21	-	21	-
168	Student Support Services Office	14	-	-	14	15	-	-	15	1
169	Attendance and Truancy Office	9	9	-	18	9	9	-	18	-
170	Community Engagement/Faith Based Partnerships Office	14	-	-	14	16	-	-	16	2
171	Grants Development and Support Office	6	-	-	6	6	-	-	6	-
172	Dropout Prevention & Recovery Office	6	-	-	6	6	8	-	14	8
173	CHIEF OF SCHOOL OPERATIONS - TOTAL	90	71	0	161	87	77	0	164	3
174	Percent of Total Budget	1%	2%	0%	1%	0%	1%	0%	1%	
III.c. CHIEF BUSINESS OFFICER										
175	CBO Office	11	-	-	11	11	-	-	11	-
176	Information Technology	73	-	-	73	73	-	-	73	-
177	Finance	89	9	-	98	89	8	-	97	(1)
178	Facilities -- Administration	66	-	-	66	66	-	-	66	-
179	Space Rental and Real Property Management	-	-	-	-	-	-	-	-	-
180	Food Service - Administration	-	-	39	39	-	-	39	39	-
181	Transportation -- Administration	32	-	-	32	32	-	-	32	-
182	Records Management/Warehouse/Distribution	22	-	-	22	22	-	-	22	-
183	Procurement	19	-	-	19	18	-	-	18	(1)
184	Employee Support Operations	28	-	-	28	27	-	-	27	(1)
185	CHIEF BUSINESS OFFICER - TOTAL	340	9	39	388	338	8	39	385	(3)
186	Percent of Total Budget	2%	0%	4%	2%	2%	0%	4%	2%	
III.d. OTHER ADMINISTRATIVE OFFICES										
187	Office of the Superintendent/CEO	16	-	-	16	19	-	-	19	3
188	Talent and Development Office	69	8	-	77	72	9	-	81	4
189	General Counsel's Office	33	-	-	33	33	-	-	33	-
190	Communications Office	18	1	-	19	18	1	-	19	-
191	Charter Schools/Partnership Schools/New Schools Office	8	-	-	8	8	6	-	14	6
192	Strategic Partnerships Office	3	-	-	3	3	-	-	3	-
193	OTHER ADMINISTRATIVE OFFICES - TOTAL	147	9	0	156	153	16	0	169	13
194	Percent of Total Budget	1%	0%	0%	1%	1%	0%	0%	1%	
III.e. SCHOOL REFORM COMMISSION										
195	School Reform Commission	9	-	-	9	9	-	-	9	-
196	Auditing Services	8	-	-	8	8	-	-	8	-
197	Inspector General's Office	8	-	-	8	8	-	-	8	-
198	SCHOOL REFORM COMMISSION - TOTAL	25	0	0	25	25	0	0	25	-
199	Percent of Total Budget	0%	0%	0%	0%	0%	0%	0%	0%	
III.f. OTHER EXPENSES										
200	Board of Revision of Taxes - School District Support	80	-	-	80	80	-	-	80	-
201	City Controller - School District Support	8	-	-	8	8	-	-	8	-
202	Temporary Borrowing	-	-	-	-	-	-	-	-	-
203	Undistributed Budgetary Adjustments/Other	-	-	-	-	-	-	-	-	-
204	OTHER EXPENSES - TOTAL	88	0	0	88	88	0	0	88	-
205	Percent of Total Budget	0%	0%	0%	0%	0%	0%	0%	0%	
SUMMARY - ADMINISTRATIVE SUPPORT OPERATIONS										
206	Chief Academic Officer	104	154	0	258	101	160	0	261	3
207	Chief of School Operations	90	71	0	161	87	77	0	164	3
208	Chief Business Officer	340	9	39	388	338	8	39	385	(3)
209	Other Administrative Offices	147	9	0	156	153	16	0	169	13
210	School Reform Commission	25	-	0	25	25	0	0	25	-
211	Other Expenses	88	-	0	88	88	0	0	88	-
212	Administrative Support Operations - Total	794	243	39	1,076	792	261	39	1,092	16
TOTAL										
213	School Budgets	16,895	4,001	838	21,734	16,916	5,111	834	22,861	1,127
214	School Budgets - Percent of Total	96%	94%	96%	95%	96%	95%	96%	95%	
215	Administrative Support Operations	794	243	39	1,076	792	261	39	1,092	16
216	Administrative Support Operations - Percent of Total	4%	6%	4%	5%	4%	5%	4%	5%	
217	TOTAL	17,688	4,244	877	22,810	17,708	5,372	873	23,953	1,143

The Capital Improvement Program

The School District's Capital Improvement Program is a set of projects that build, rebuild, replace and renovate the District's facilities. Capital projects must have a "useful life" of five years or more. Most capital projects last much longer.

The School District's Capital Improvement Program includes building new schools and additions, renovating existing facilities, and making life-cycle replacements in critical building elements like roofs, boilers, and windows.

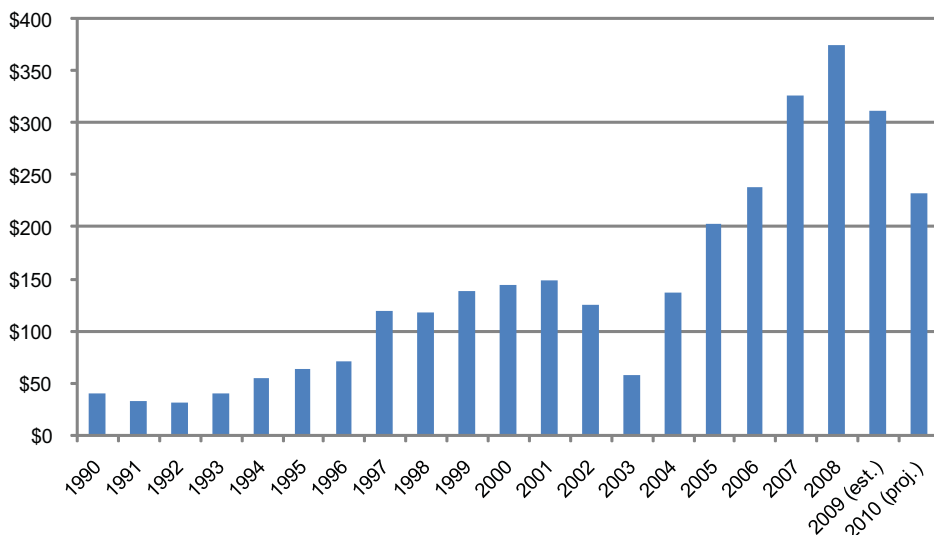
The School District funds the Capital Improvement Program by selling bonds, which are long-term District debt, usually repayable with interest over 30 years. The proceeds from the District's bond sales are the funding source for the Capital Improvement Program. The annual component of the Capital Improvement Program for the coming fiscal year is the Capital Budget. The Capital Budget is used to pay for professional services (i.e. architects, engineers, appraisers, contractors, attorneys), and for land, equipment, supplies and other items that support the District's capital projects.

The Debt Service Fund in the Operating Budget, is used to make the District's payments of principal and interest associated with the District's bonds.

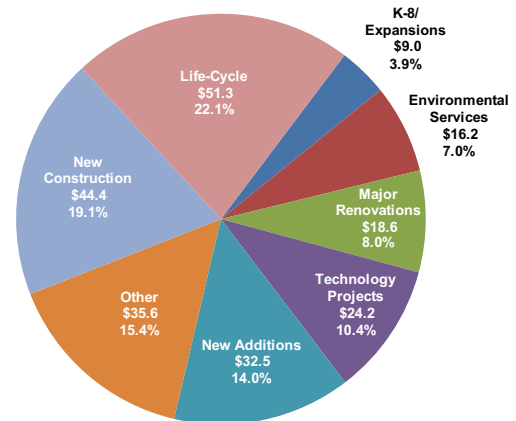
The largest percentage of the Capital Budget is spent on life-cycle replacements such as boilers, windows, HVAC systems, etc, and on building additions.

As recently as the 1990s, the District was spending as little as \$40 million annually on repair and reconstruction of its facilities, leading to a deferred maintenance backlog. Despite dramatic increases in the levels of investment in facilities over the past 7 years (see chart below), this backlog has still not been eliminated.

**School District of Philadelphia
Capital Expenditures 1990-2010 (in millions)**



**FY2009-10
Preliminary Capital Budget
Total: \$231.8 million**



Construction Projects - 70 Active Locations

- 3 new buildings opened in September 2009
 - Lincoln High School
 - Fels High School
 - Solis-Cohen Primary Education Center
- 2 additions and major renovations completed in September 2009
 - Academy at Palumbo (completed in September 2009)
 - Mastbaum (completed in September 2009)
- 8 new construction projects, major renovations and additions in progress during FY2009-10
 - West Philadelphia H.S. (new construction)
 - Willard (new construction)
 - Franklin Learning Center
 - Lankenau
 - Motivation H.S./Penrose E.S.
 - Bluford
 - Bridesburg
 - Kearny
- \$51.3M in life-cycle improvements, including:
 - \$17.1M for boiler replacements
 - \$15.1M for structural and facade restorations
 - \$5.9M for roof replacements
 - \$4.2M for window replacements

Design Projects

- 158 initiatives

Adequate Yearly Progress (AYP) – The measure of progress each year for a student, school, or school district that ensures that states/school districts/schools are meeting the requirements of the Federal No Child Left Behind Act of 2001 (NCLB) to adequately meet students' academic needs. Targets used to measure AYP are participation in and performance on statewide assessments in subjects like math and English, and other indicators such as attendance and graduation rates.

Alternative Schools – Schools operated either by the District or by outside contract providers that offer a diverse array of school options for: for students who have committed a serious or persistent violations of the Student Code of Conduct (Transition Schools); youth expelled from the District (Apex programs); and students at-risk of dropping out of school or who have recently returned to school from prior dropout (Accelerated and Oasis Schools)

American Recovery and Reinvestment Act (ARRA) – The 2009 federal economic stimulus bill, which includes over \$2.6 billion for schools in Pennsylvania, a portion of which will be provided directly to school districts and a second portion provided to the Commonwealth of Pennsylvania (see "State Fiscal Stabilization Fund").

Basic Education Subsidy – The major Pennsylvania education grant to school districts which provides state funding to all 501 PA school districts for general operating purposes.

Charter Schools – Independently operated public schools that are authorized to operate for a limited period of time (3 years or 5 years) in a particular school district by that district's governing body, with subsequent options for multi-year renewals. Charter schools are funded by the school districts that authorize them, according to a funding formula set forth in state law.

Education Management Organization (EMO) – An outside organization, either non-profit or for-profit, that provides supervision and management support for certain Philadelphia public schools.

Empowerment Schools – Schools that have not achieved Adequate Yearly Progress (AYP) targets under the No Child Left Behind guidelines over a period of years, and therefore have been placed in Corrective Action Level II (CA-II) status, including those making progress in CA-II for the 2008-9 school year. Empowerment schools receive special instructional support, training, and resources from the School District.

English Language Learners (ELL) – Students who speak a language other than English and have not yet mastered English. Pennsylvania has its own standards defining English proficiency. Usually such students receive bilingual or English-as-a-Second-Language services.

Individuals with Disabilities Education Act (IDEA) – Primary Federal funding stream for special education. In exchange for federal dollars, schools must guarantee that all children with disabilities receive a 'free appropriate public education.'

Individualized Education Plan (IEP) – A plan written by the IEP team (including parents) that specifically describes the programs and services necessary for a "free appropriate public education" for a child who has been determined after evaluation to be eligible for special education services.

No Child Left Behind (NCLB) – The No Child Left Behind Act of 2001 is a reauthorization of the Elementary and Secondary Education Act, the central Federal law in pre-collegiate education. The NCLB Act expanded the Federal role in education and has become a focal point of education policy.

Partnership Schools – Public schools that receive school management, professional development, and curriculum support from Educational Management Organizations. The District contracts with these external partner organizations to provide these services based on a per pupil management fee. Partnership Schools are otherwise provided with the same funding and staff support as other District-operated schools.

Pennsylvania System of School Assessment (PSSA) – The Commonwealth's state-wide system of annual assessment tests for core subjects such as reading and math in grades 3-8 and grade 11.

Renaissance Schools – Historically failing Philadelphia public schools that will be targeted beginning in 2009-10 for bold new educational approaches with a proven track records of success. The District intends to seek both internal and external partners to manage these schools beginning in 2010-11 who have the potential to

make dramatic improvements in levels of student achievement.

School Improvement Schools – A school (or school district) that has been designated as needing school improvement because it did not meet AYP targets for two or three consecutive years. Under NCLB, school choice and supplemental education services are to be offered to students in schools that are in School Improvement status.

School Reform Commission (SRC) – The governing body of the School District of Philadelphia, established in December 2001 by the General Assembly of the Commonwealth of Pennsylvania to take the place of the former Philadelphia Board of Education. The SRC is unique among PA school boards, in that the Governor of Pennsylvania appoints three of its members, who must then be confirmed by the PA Senate, while the Mayor of Philadelphia appoints the remaining two members. The SRC replaced the Board of Education, which was a nine member governing body appointed by the Mayor of Philadelphia.

Special Education – High Incidence – School-based programs for students who are evaluated as meeting the "exceptionability" and "eligibility" criteria for Learning Support or Emotional Support. Students in High Incidence Programs are educated, to the extent possible, with regular education peers. This population of students is taught the General Education Curriculum but provided with accommodation strategies to meet their unique learning and/or behavioral needs in the Least Restrictive Environment.

Special Education – Low Incidence – School-based programs for students who are evaluated as requiring Autistic Support, Life Skills Support or Multiple Disabilities Support. These programs are named Low Incidence because there is a lower prevalence of their occurrence in the general education population. Students in Low Incidence Special Education Programs participate in an alternative curriculum developed to address their educational and functional needs.

Special Education – Gifted – Supplemental school-based programs for students exhibiting above average general and/or specific abilities, high levels of task commitment, and high levels of creativity.

State Fiscal Stabilization Fund (SFSF) – The State Fiscal Stabilization Fund (SFSF) program is a new one-time appropriation under the American Recovery and Reinvestment Act of 2009 (ARRA). SFSF fund monies are intended to enable states to avoid making cuts in their funding for education, and also to allow states to continue to implement programs intended to advance adequate and equitable school funding. Pennsylvania will be receiving \$1.56 billion under the SFSF program, which must be distributed to and spent by school districts and state-related universities in Pennsylvania by September 2011.

Title I – The main Federal grant for education under No Child Left Behind, designed "to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging State academic achievement standards and state academic assessments." Title I funds are distributed to school districts proportionately based on the number of low income students they serve.

Title II (A) – An indirect Federal grant dedicated for Improving Teacher Quality. This grant is used to "prepare, train, and recruit high-quality teachers and principals capable of ensuring increased academic achievement for all students."

Title II (D) – An indirect Federal grant for Enhancing Education Through Technology. This grant is used to "improve student academic achievement through the use of technology in elementary schools and secondary schools..."

Vanguard Schools – High performing schools that continually meet annual performance targets and outperform similar schools. These schools will be rewarded with greater autonomy and be examined for best practices that can be replicated in other schools in the District.



The School District of Philadelphia
440 North Broad Street, Philadelphia, PA 19130
www.philasd.org