

# School District of Philadelphia



## Guide to School Budgets

This guide serves as a resource for principals, School Advisory Councils, teachers, parents, community leaders and regional superintendents as they collaboratively develop their school budgets for the coming academic year.

**SDP Office of Management and Budget**

**April 2010**

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This Guide provides information about elements of school budgets. The budgets of specific schools may be viewed online at the School District of Philadelphia website, [www.philasd.org](http://www.philasd.org), by clicking on the red "FY2010-11 Budget" banner.

SCHOOL DISTRICT OF PHILADELPHIA  
**GUIDE TO SCHOOL BUDGETS**  
**PREPARING FOR SCHOOL YEAR 2010-11**

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## Introduction to School Budgets

### The Role of School-Based Decision-Making and Central Allocations in Creating School Budgets

This Guide to School Budgets is intended to provide principals and School Advisory Councils (SAC) with useful information about each of the resources that are a part of their schools' budgets.

The Guide will explain how allotments of positions and dollars are determined for each school, and what latitude schools have to make decisions about how these resources are used. This document distinguishes between two major school budget categories: resources that are provided to schools, which they then make decisions about how to budget and use; and resources whose use and allocation is budgeted centrally, even though the resources are deployed in schools.

The major budget components in each of these categories are listed below and explained in more detail in the next two sections of this document.

#### **I. School-Based Resource Allocations:**

1. Regular Teacher Allotment
2. Per School Allotment (Operating Budget)
3. Per Student Allotment (Operating Budget)
4. Desegregation Support
5. Special Education – Gifted Education
6. Special Education – Materials and Supplies
7. Title I (A)

For the categories listed above, the SDP Office of Management and Budget (OMB) and the School District's central academic offices determine the amount of funding available to each school, and the school then decides what staff positions, services, or supplies to purchase with those funds, consistent with the academic guidelines provided by the Superintendent and the Chief Academic Officer. Schools have varying degrees of freedom in making choices, depending on the funding category.

#### **II. Centrally Allocated Resources:**

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7. Special Education – High Incidence and Low Incidence
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11. Supplemental Counselors
12. Instrumental Music Teachers
13. School Nurses
14. School Police Officers
15. Facilities/ Custodial
16. Food Services
17. Career and Technical Education – Perkins Grant

For the categories listed above, various School District of Philadelphia (SDP) program offices determine the level of resources that can be allocated to each school. Schools do not have a role in allocating these resources but they may, in some cases, augment the centrally-allocated resources using their own funding sources.

The school-based and centrally-allocated resources described in this Guide represent most of the dollars allocated in school budgets. Some schools may receive additional allotments from more specialized sources, and/or may be recipients of grants and gifts not generally available to all schools. In general, those other sources contribute a relatively small amount to each school's total budget.

Please contact SDP Office of Management and Budget (OMB) with any questions you may have about resources not described here (an OMB contact list is included in the Appendices to this Guide).

### **Working with Different Funding Sources**

The School District receives funding from local school taxes authorized by the City of Philadelphia and also from grants provided to the District by the Commonwealth of Pennsylvania and the Federal Government. Some of the District's funding sources are highly flexible and can be used by the District for any legitimate purpose that advances the District's educational mission. Other funding sources are provided for very specific purposes and have a great number of restrictions placed on their use.

Major funding categories in school budgets:

- **Operating Funds** are funds that can be used by schools for a variety of purposes and are basically “unrestricted.” These include:
  - Per school allotments
  - Per student allotment
  - Desegregation funds
- **Categorical Funds** are grant funds that have restrictions placed on their use by the grantor, e.g.:
  - Title I (A)
  - IDEA
  - Title II (A)

### **Planning for Your School’s Operating Budget**

Schools’ Operating Budgets must be used to pay for some positions and items that are required by law and by collective bargaining agreements. In addition, academic policy guidance spells out the elements that should be included in each school’s budget and Action Plan.

See the “SDP Legal and Contractual Mandates with Budgetary Implications” and “Academic Guidance for the 2010-2011 School Budget Process” documents found in the Appendices to this Guide for more information.

After legal requirements are met and academic priorities addressed, remaining funds may be used at each school’s discretion, consistent with the plans spelled out in that school’s Action Plan.

### **Using the School Action Plan to Build the School Budget**

Each school’s Action Plan for Student Achievement should guide the allocation of discretionary dollars in that school’s budget. Each key strategy or action set forth in a school’s Action Plan for Student Achievement should be incorporated into and provided for in that school’s budget.



## I. School-Based Resource Allocation Decisions

### 1. Regular Teacher Allotment

The largest single allotment in every school budget is the Regular Teacher Allotment, i.e., the number of regular education teachers allocated to each school.

#### **How the Amount is Determined:**

The Office of School Resource Support (SRS) develops enrollment projections for each school based on multi-year enrollment trends, feeder patterns, and information – such as demographic data, or information about non-District school closings – about factors that are likely to result in enrollment changes. SRS then uses formulas to estimate the number of teachers that will be needed for the projected number of students.

Elementary schools receive regular teacher allotments that are funded from two different kinds of funds: Operating Budget funds, and Categorical Grant funds. The Operating Budget is used to fund enough regular education teachers to meet the maximum class size requirements of the District's collective bargaining agreements. Categorical Grant funds are then used to supplement the number of teachers until the maximum class size targets of SDP's strategic plan, *Imagine 2014*, are reached. This two-step process is summarized in the table below.

Grade	Operating Budget - Max. Class Sizes	Categorical Funds - Maximum Class Sizes		
		Empowerment Schools	Other Non-AYP Schools	AYP Schools
K	30	20	23	23
1	30	22	24	25
2	30	22	24	26
3	30	22	24	26

The maximum class size for grades 4-8 under the District's collective bargaining agreements is 33 students.

Elementary schools also receive additional teachers to cover preparation time periods, as required by collective bargaining agreements. Each elementary school teacher receives 225 minutes per week of preparation time when not on recess duty. Only one teacher may be assigned to each recess period. Elementary schools may trade some of the teachers allotted for preparation time coverage by using other staff, such as Librarians and Reading Teachers, to cover preparation time. Schools may need to budget for additional preparation time to cover common planning time or the purchase of additional teachers.

For middle schools and high schools, SRS determines teacher allotments using formulas that are designed to accommodate preparation time requirements as well as staffing economies of scale that are possible at larger schools. Preparation time requirements for middle school teachers are 360 minutes per week for advisors and 270 minutes per week for non-advisors. High school teachers receive 225

minutes of preparation time each week. The ratios below are used to calculate the number of teachers that are budgeted to result in maximum class sizes of no more than 33.

### Secondary School Personnel Allocation Ratios

School Level/ Type	School Size Bracket	Teacher Formula	Max Class Size
Middle	N/A	Enrollment/ 22.5	33
High	First 700 students	Enrollment/ 24	33
High	Over 700 students	Enrollment/ 26	33
Technical	First 700 students	Enrollment/ 19.9	33
Technical	Over 700 students	Enrollment/ 22.9	33

Elementary, middle and high school students with less than 80% special needs service <sup>1</sup> (i.e., Supplemental and Itinerant) are included in the counts of regular education students for the purpose of calculating regular education teacher allocations. Students with full time (greater than 80%) levels of special needs service are not counted in the regular teacher allotment process and instead are counted in the calculation of the Special Education teacher allocation.

In mid-October of each school year, through a process called “leveling,” the enrollment projections on which the Spring teacher allotments were based are compared with actual enrollment levels. Teachers then may be added to, or removed from, schools in order to better match staffing levels to the size of the actual student population.

## 2. Per School Allotment (Operating Budget)

**How the Amount Is Determined:** Amounts are determined using a formula that reflects the costs of the positions and items that schools are required to purchase or need to implement their academic strategy, plus the estimated cost of replacement and supplementary books and supplies. This allotment generally reflects the costs of items that are needed, regardless of the number of students in the school.

### FY10-11 Per School Allotments by School Level and Enrollment

Level	School Size					
	Smallest		Medium		Largest	
	Enrollment	Allotment	Enrollment	Allotment	Enrollment	Allotment
Elementary	< 699	\$439,000	700-999	\$490,800	> 1,000	\$653,200
Middle School	< 550	\$324,900	551-999	\$480,300	> 1,000	\$556,100
Senior High	< 600	\$464,600	601-1,200 1,201-2,750	\$644,500 \$759,200	> 2,750	\$866,500

<sup>1</sup> These need categories are described in greater detail in the Special Education section (II.7).

Vocational schools receive \$629,900 per school.

### Must Be Used For:

The Per School Allotment needs to be used to satisfy various legal requirements, collective bargaining agreements, and SDP academic requirements. These are detailed in Appendix B, *SDP Legal and Contractual Mandates with Budgetary Implications* and Appendix C, *Academic Guidance for the 2010-2011 School Budget Process*. Highlights from these two documents are shown in the list and tables below:

- Principal: 1 per school
- Counselor(s): 1 per school for elementary schools; 1 per 500 students for high schools (these are in addition to counselors provided through Title I Stimulus funds, which are supplemental.)
- Professional with current reading certification: 1 per school for K-8
- Extra-curricular (EC) hours: 100 hours per school to cover safety patrol
- Extra-curricular (EC) hours: 120 hours per school for extracurricular programs
- Teacher supplies: \$100 per teacher
- Textbooks and Teacher Guides: replacement of lost or damaged textbooks and Teacher Guides
- Art and Music teachers: as required based on school level and size (see table below). Funding equivalent to half of the cost of satisfying this requirement has been added to the allotment of each school.

### Requirements for Specific School Sub-Groups

Category	Requirement
Elementary Schools	Physical Education for every student
High Schools	One release period per day for each of 4 Core Content areas (English, Math, Science, and Social Studies) to provide for department chairs
High Schools - < 600 Students	One world language
High Schools - > 600 Students	Two world languages
Schools > 1,000 Students	One librarian or Library Instructional Materials Assistant (LIMA)
Comprehensive High Schools	Instrumental Music Program

### Art and Music Teacher Requirements

<u>2 Days per Week/ 0.4 Teacher</u>	<u>3 Days Per Week/ 0.6 Teacher</u>	<u>Full-Time Art or Music Teacher</u>
<ul style="list-style-type: none"> <li>▪ Elementary and Middle Schools with &lt; 500 students</li> </ul>	<ul style="list-style-type: none"> <li>▪ Elementary and Middle Schools with 500-999 students</li> </ul>	<ul style="list-style-type: none"> <li>▪ Elementary and Middle Schools &gt; 1,000 students</li> <li>▪ All high schools</li> </ul>

**Can Not Be Used For:** The Per School allotment may be used for any legitimate purpose that supports the school's Action Plan.

### **3. Per Student Allotment (Operating Budget)**

**How the Amount Is Determined:**

Amounts are determined using a formula that reflects the costs of the basic positions and items schools are required to purchase, plus the estimated cost of books and supplies. This allotment is intended to provide for school costs that vary with the number of students.

#### **FY10-11 Per Student Allotments**

<b>Level</b>	<b>Amt Per Student</b>
Elementary – K-8	\$206
Elementary – Add'l for Grades 7 & 8	\$100
Middle School	\$856
Senior High	\$874
Vocational Education	\$1,090

**Must Be Used For:**

The Per Student allotment may be used as determined by each school.

**Can Not Be Used For:**

The Per Student allotment may be used for any legitimate purpose that supports the school's Action Plan.

### **4. Desegregation Support**

**How the Amount Is Determined:**

The formula used to distribute Desegregation Support funds was developed in the 1990s under Commonwealth Court supervision. Each school's "desegregation status" determines its per student amount and allocation method; schools with less than 10% or greater than 95% white enrollment receive no allocation.

<b>Status</b>	<b>% White Students</b>	<b>Desegregation Allocation Method</b>
1	25% - 62.5%	Based on school's total enrollment
2	10% - 25%	Based on school's total enrollment using a sliding scale
3	62.5% - 95%	Based on the number of minority pupils coming from outside the normal feeder area

### FY10-11 Desegregation Support Per Student Allotments

School Level/Type	School Desegregation Status	
	1 and 2	3
Elementary Education	\$338	\$845
Middle School Education	\$170	\$423
Senior High Education	\$74	\$188
Historical Magnet School	\$74	\$188
Academic Special Admit School	\$56	\$56
Magnet Special Admit School	\$1,128	\$0

The court order under which Desegregation Support funds have been distributed is no longer in effect. For future years, the Weighted Student Funding Planning Committee will develop a plan for the phase-out/ reuse of these funds as part of its broader school budget reform work.

#### Must Be Used For:

The Desegregation Support allotment may be used as determined by each school.

#### Cannot Be Used For:

The Desegregation Support allotment may be used for any legitimate purpose that supports the school's Action Plan.

## 5. Special Education – Gifted Education

#### How the Amount Is Determined:

Students who are thought to be mentally gifted and in need of specially designed instruction are evaluated per state guidelines against a set of criteria which include indicators of advanced skill and achievement, as well as IQ. Students meeting the criteria are designated Mentally Gifted. Gifted students receive a Gifted Individual Education Program (GIEP) detailing their individual needs and education plan.

Funding is allocated to schools on a per student basis and is primarily used to fund supplementary teachers, books and materials for Gifted Programs per students' GIEPs.

#### FY10-11 Allotments Per Gifted Student

Level	Per Student Allocation
Elementary	\$664
Middle	\$681
Senior High/ Voc Ed	\$543

**Must Be Used For:**

Staff, services and supplies that will be used in support of students' GIEPs.

**Cannot Be Used For:**

The Gifted Special Education (SPED) allotment may be used for any legitimate purpose in support of students' GIEPs.

**6. Special Education – Materials and Supplies****How the Amount is Determined:**

High Incidence Special Education teachers receive \$350 per teacher for materials and supplies. Low Incidence Special Education teachers receive \$640 per teacher for materials and supplies.

**Must Be Used For:**

Materials and supplies that will be used in support of students' Individual Education Programs (IEPs).

**Cannot Be Used For:**

These funds may be used for any legitimate purpose in support of students' IEPs.

**7. Title I (A)****How the Amount Is Determined:**

The allotment of Title I (A) Basic funding is based on the number of poverty children per school, as identified by Temporary Assistance to Needy Families (TANF) / Supplemental Nutrition Assistance Program (SNAP) data and supplemented by statistical estimates.

The allotment per student is calculated in two steps:

- A basic allocation of \$240 per poverty child is provided first.
- An additional amount is added per poverty child based on a sliding scale or “ladder” that allocates more money per child at schools with higher poverty rates. The highest amount on the ladder is \$1,400 additional per student for a 100% school poverty rate. The ladder steps down at \$50 per poverty rate percentage point increments. The bottom of the ladder is \$50 additional per student for a 74% school poverty rate.

Two additional steps cushion schools from major losses in funding levels to allow them time to adapt programs to funding levels, and ensure that every school can afford a basic level of service:

- Schools receive at least 80% of the amount they received the previous year, regardless of the result of the calculations described above (e.g., in FY10-11, schools will receive at least 80% of the amount they received in FY09-10.)
- Every school receives at least \$125,000, regardless of the result of the calculations described above.

Once the total amount of Title I funding for each school is determined as described above, two pieces of funding must be set aside for specific uses:

- **Professional Development:** schools in any level of School Improvement status must use at least 10% of their Title I allotment for professional development. Schools not in any level of School Improvement status must use at least 5% of their Title I allotment for professional development. (Warning schools are required to budget 10% for professional development, in case they go into school improvement status in the fall. If they do not go into school improvement status, they are allowed to revise this set-aside from 10% to 5%.)
- **Parental Involvement:** schools must use at least 1% of their Title I funds to support parental involvement.

**Can Be Used For:**

The purpose of this grant is to ensure that children have a fair, equal and significant opportunity to obtain a high quality education and reach the State’s challenging academic standards, particularly in reading, math and science. Title I purchases are generally to be used for academic supports; funds must be used to enhance the efforts of the District and upgrade the instructional program. Purchases are to be driven by a current needs assessment, and must be written into the Action Plan for Student Achievement. Purchases with Title I funds should also follow several other principles:

- **Necessary:** Do we really need this to move forward our instructional program? Is this the minimum amount that I need to spend to meet the need?
- **Reasonable:** Do we have the capacity to use what we are purchasing? If asked to defend this purchase, would I feel comfortable?
- **Allocable:** Is this purchase in proportion to the value received by the program?

**May be used for: School Based Instructional Specialist and Instruction Reform Facilitator**

Category	Requirement
Non-Empowerment Elementary and Middle Schools	Instructional Reform Facilitator (IRF). Available funds other than Title I may also be used.
Empowerment Schools	School-Based Instructional Specialist (SBIS). Empowerment schools with enrollment >799 will receive a second which is centrally funded (Note: the first, school funded SBIS, is a prerequisite to receiving the second.) Available funds other than Title I may also be used.

Please see Appendix H for more detailed information regarding the use of Title I funds.

**Cannot Be Used For:**

Title I funds may not be used to provide basic requirements or mandated services needed to run an instructional program (known as the “Supplement, not Supplant” principle). Please see Appendix H for detailed information regarding the use of Title I funds.

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## II. Central Resource Allocation Decisions

This section describes those resources that are distributed to schools by central program offices of the School District of Philadelphia. These resources must be used for the purposes prescribed by the assigning office.

Please note that centrally-determined resource levels for FY10-11 are preliminary and subject to change. In many cases, this is because final resource requirements will be determined by assessments that have not yet been conducted or for which results have not yet been received.

The following information is provided for each centrally allocated resource category below:

- What the allocation is for;
- Which office makes the allocation;
- How the allocation is determined; and
- Whether schools may supplement the centrally-determined amount.

### **1. Annex and 504 Accommodation**

These are positions that are required based on school building configurations or personnel needs:

- Annex: staff time to accompany younger students between buildings;
- “504” Accommodation: resources required to support staff with disabilities in accordance with Section 504 of the Rehabilitation Act of 1973.

#### **Office Responsible for Allocating the Resource:**

Office of School Resource Support

#### **How the Amount Is Determined:**

Central office staff evaluates needs and determines the amount of funding required on a case by case basis

**Can this Allotment Be Supplemented?** Yes, schools may supplement their Annex/ 504

Accommodation using their own discretionary funds (but not Title I funds).

### **2. Kindergarten Teachers**

#### **Office Responsible for Allocating the Resource:**

Office of School Resource Support (SRS)

#### **How the Amount Is Determined:**

SRS develops enrollment projections for each school based on multi-year enrollment trends, feeder patterns, and information – such as demographic data, or information about non-District school closings – about factors that are likely to result in enrollment changes. SRS then uses formulas to



estimate the number of teachers that will be needed for the projected number of students per union contract maximum of 30 students to one teacher.

### **Can this Allotment Be Supplemented?**

Yes, schools may supplement kindergarten teacher allotment using their own funds.

## **3. Reduced Class Size Initiatives**

### **Office Responsible for Allocating the Resource:**

Office of School Resource Support

Categorical funds of four types are used to reduce class sizes, in accordance with SDP's strategic plan, *Imagine 2014*. The allotments from these funds for reduced class size may not be used for any other purpose. The four categorical funding sources used for reduced class sizes are as follows:

#### **a. PA BES – Stimulus**

**How the Amount is Determined:** These funds are used to reduce class size in grades K-3 in the Empowerment Schools.

#### **b. Title I – Stimulus K-3**

**How the Amount is Determined:** These funds are used to reduce class size in grades K-3 in the Empowerment Schools.

#### **c. Title I (A) – Empowerment – Grades 6, 8, 9**

**How the Amount is Determined:** These funds are used to reduce class size in grades 6, 8, and 9 in the Empowerment Schools.

#### **d. Title II (A) – To avoid split classes District-wide**

**How the Amount is Determined:** PFT contract allows for split grade classes as long as the class size in total is does not exceed the maximum class size limit. Title II (A) funds are used to avoid all split grade classes across the District.

## **4. Empowerment School Initiatives**

### **Office Responsible for Allocating the Resource:**

Chief Academic Office

#### **a. Empowerment Support Teacher (EST)**

**How the Amount is Determined:** One EST is provided to each No Child Left Behind (NCLB) eligible Empowerment School.

**Must Be Used For:** The position is defined as a building based substitute and can be used to cover classes when teachers are absent, attending Professional Development during the day, or to cover during common planning time.

**Can Not be Used For:** Any other purpose

**b. Second School-Based Instructional Support (SBIS) for large schools and High Schools**

**How the Amount is Determined:** An additional SBIS is provide to each NCLB eligible Empowerment High School and other Empowerment schools with a projected enrollment greater than 799 students.

**Must Be Used For:** An additional SBIS

**Cannot be Used For:** Any other purpose

**c. Reading Recovery**

**How the Amount is Determined:** One Reading Recovery teacher is provided to each NCLB eligible Empowerment School that has a 1<sup>st</sup> grade class.

**Must Be Used For:** Reading Recovery Teacher

**Can Not be Used For:** Any other purpose

**d. Social Service Liaison (SSL) Services**

**How the Amount is Determined:** One SSL is given to 23 Tier I Empowerment schools. The School Based Social Services initiative is funded with IDEA Stimulus dollars. There are 55 Master Level Resource Specialists; 11 Master Level Supervisors, who also provide clinically informed interventions; and 54 BA level Resource Specialists. All schools that do not have an SSL have access to some level of support through this initiative.

**Must Be Used For:** One Social Service Liaison

**Can Not be Used For:** Any other purpose

**5. After School Initiative****Office Responsible for Allocating the Resource:**

Chief of School Operations

**How the Amount is Determined:**

SDP uses a portion of the State funded Educational Assistance Program (EAP) to fund afterschool academic remediation programs for struggling students.

**Must Be Used For:**

After school programs for remediation.

**Cannot be Used For:**

Cannot be used to provide the regular education program.

**6. School Improvement Parent Ombudsmen and Student Advisors****Office Responsible for Allocating the Resource:**

Chief of School Operations

**How the Amount Is Determined:**

The Pennsylvania Department of Education (PDE) awards money to schools that are in any level of school improvement (School Improvement I through Corrective Action II) based on the previous year's School Improvement Status (1 year delay). Title I – Stimulus funds are being used to extend Parent Ombudsmen (PO) and Student Advisor (SA) positions to Elementary school that are in Warning Status.

**Must Be Used For:**

A school improvement initiative that has been approved by PDE. The current District-wide initiative is to fund POs and SAs. Most of the School Improvement funds will be used to provide the services of POs and SAs to help coordinate the work of staff members in the Empowerment schools to focus on positive outcomes for all children in the school. These staff members work together as a team. The intended outcomes for the team's work are clear: increased attendance, good behavior, and improvements in academic achievement.

**Cannot Be Used For:**

Any purpose not included in the school's PDE-approved School Improvement Plan.

**7. Special Education – High Incidence and Low Incidence**

Students diagnosed in one of the following federal categories are eligible for Special Education services:

▪ Autism	▪ Orthopedic impairment
▪ Deaf/ Blindness	▪ Other health impairment
▪ Deafness	▪ Specific learning disability
▪ Emotional Disturbance	▪ Speech or language impairment
▪ Hearing impairment	▪ Traumatic brain injury
▪ Mental retardation	▪ Visual impairment including blindness
▪ Multiple disabilities	

Students diagnosed with certain disabilities and requiring specially designed instruction receive an Individual Education Program (IEP). IEPs are legal documents developed jointly by schools and parents that define the objectives, services and evaluations to be implemented in support of a student's specific needs. They are renewed annually in compliance with state and federal laws.

Special Education (SPED) funding is allocated to schools to support IEP defined student needs with appropriate level of service.

<b>High Incidence:</b> Many children in the population	<b>Low Incidence:</b> Fewer children in the population	<b>Gifted</b>
<ul style="list-style-type: none"> <li>▪ For students who meet eligibility criteria for <b>Learning Support</b> or <b>Emotional Support</b></li> <li>▪ Supports student education to the extent possible with regular education peers, with accommodation strategies to meet their unique needs in the <b>Least Restrictive Environment</b></li> </ul>	<ul style="list-style-type: none"> <li>▪ For students who require <b>Autistic Support, Life Skills Support</b> or <b>Multiple Disabilities Support</b></li> <li>▪ Supports student education in <b>Substantially Separate Programs</b> in regular school buildings and the general education program, to the extent determined by their Individual Education Program (IEP)</li> </ul>	<ul style="list-style-type: none"> <li>▪ For students who meet state eligibility criteria for <b>mentally gifted students</b></li> <li>▪ Supports educational <b>services appropriate for mentally gifted students</b> that are consistent with individual needs, outstanding abilities and potential for performing at high levels</li> </ul>

Student need, as defined in the IEP, is the most important factor driving special education teacher and staff allocation.

<b>Service Need:</b> time a student receives service from special education personnel	<b>Program Support:</b> type of service required
<p><b>Itinerant</b> –20% or less of the school day</p> <p><b>Supplemental</b> – more than 20% but less than 80% of the school day</p> <p><b>Full time</b>– 80% or more of the school day</p>	Learning support Life skills support Emotional support Deaf & hearing impaired support Blind & visually impaired support Speech & language support Physical support Autistic support Multiple disabilities support

High Incidence and Low Incidence SPED allotments are described in this section. The Gifted SPED allotment is described in I.5.

Allotment based on SDP policy for Low Incidence:

- **Geography and Accessibility of Building:** attempt to minimize travel and maintain stability over time for children by locating programs relative to student needs in the city.

**Office Responsible for Allocating the Resource:**

Office of Specialized Instructional Services

**How the Amount Is Determined:**

Every student with an IEP must be assigned to a teacher’s case load. Each school’s allotment of High and Low Incidence SPED teachers is determined by State and Federal regulations:

- a. Teacher case load: the number of students a teacher can be responsible for, given student need as defined in the IEP  
 Student amount of service need – % of time students receive service  
 Student program support need defined in IEP (nature of disability)
- b. Student age range: teachers are limited to 3-year age span for grades K-6 and a 4 year age span for grades 7-12.

### FY10-11 Caseloads as Determined by Pennsylvania State Code, Chapter 14 and the IDEA

	Itinerant (20% or less)	Supplemental (Less than 80% but more than 20%)	Full-Time (80% or more)
Learning Support	50	20	12
Life Skills Support	20	20	12 (Grades K-6) 15 (Grades 7-12)
Emotional Support	50	20	12
Deaf and Hearing Impaired Support	50	15	8
Blind and Visually Impaired Support	50	15	12
Speech and Language Support	65	N/A	8
Physical Support	50	15	12
Autistic Support	12	8	8
Multiple Disabilities Support	12	8	8

Based on the case load and age range regulations, High Incidence and Low Incidence SPED staff are allocated to schools by the Office of Specialized Instructional Support (OSIS) as shown in the table above.

In order to address recent changes in federal and state regulations, which require the District to incorporate inclusive practices and ensure students with disabilities are educated in the Least Restrictive Environment, the method for allocating funds to support special education programs has changed:

- Over the past several years, funds were allocated as follows:
  - Schools received both regular education funding (in the form of regular education teachers) and High Incidence special education funding (in the form of special education teachers) for students receiving Itinerant (20% or less of school day) or Resource levels of support.
  - Schools received special education funding only (in the form of special education teachers) (no regular education funding) to serve students who spent more than 50% of their school day outside of regular education (students designated at the time as Part-Time or Full-Time).
- New state regulations, effective for the 2009/2010 school year, combined the Resource and Part-time levels designations to a combined Supplemental level. Schools now receive both regular education and special education funding for students who are in regular education classes up to 79% of the school day, which includes students who are receiving Itinerant and Supplemental levels of service.

**Must Be Used For:**

High and Low Incidence Special Education staff, services, and supplies.

**Can this Allotment Be Supplemented?**

Yes, schools may supplement their High Incidence and Low Incidence SPED allotments using their own funds.

**Cannot Be Used For:**

Anything unrelated to the support of Special Education services.

**8. Special Education Liaisons**

The Special Education Liaison (SEL) role is funded through the IDEA American Recovery and Reinvestment Act (ARRA) funds for school years 2009-2010 and 2010-2011. The purpose of this funding is to support the work of the SEL in the implementation of Individualized Educational Programs with fidelity.

**Office Responsible for Allocating the Resource:**

Office of Specialized Instructional Services

**How the Amount Is Determined:**

The comprehensive high schools each receive 1.0 FTE. K-8, middle schools, and small high schools had two options in the way that they could obtain the services of an SEL:

- Pay current special education teachers to conduct the SEL work outside of school hours; or
- Have two schools in the same region in close proximity purchase and share 1.0 FTE.

Comprehensive high schools and schools that chose the second option can see the position funding in the SMS system under the budget tab (IDEA supplemental tab).

**Can this Allotment Be Supplemented?**

No. Operating funds may not be used to purchase another school's 0.5 SEL position because it would mean that the other school is supplanting operating funds with its IDEA ARRA funds.

**9. Resource Specialists**

Resource Specialists (RSs) (previously known as Consultation and Education Specialists) provide School-Based Social Services (SBSS) to support students who are experiencing medical, psychological, economic and social issues that are preventing them from being successful in school. RSs accept referrals from the school counselor by way of the Comprehensive Student Assistance Process (CSAP). A parent or guardian may also request RS support, preferably by asking the school counselor. RSs help to coordinate whatever services are necessary to support a student. The support begins with a thorough screening for strengths and needs, a home visit, and a service plan that sets

forth goals, a timeline and the responsible individual(s). The RS also serves as a member of the CSAP Team. In high schools, the RS may provide students with brief supportive counseling.

**Office Responsible for Allocating the Resource:**

Office of Specialized Instructional Services

**How the Amount is Determined:**

SDP oversees contracts with a SBSS provider for each region. For each region, there is a RS supervisor. Each region also has some itinerant RSs, and some RSs who are assigned at specific schools. The number of full-time RSs at each school is determined by the caseload at each school. Itinerant RSs are assigned based incidence of crises or need for school-wide crisis response.

**Can this Allotment Be Supplemented?**

No. The ARRA funds that are used to fund this resource are not to be intermingled with other funding sources.

**10. Individuals with Disabilities Education Act (IDEA)**

**Office Responsible for Allocating the Resource:**

Office of Specialized Instructional Services

**How the Amount is Determined:**

The allocation is based on funding formula tied to the most recent number of identified children with disabilities.

**Must Be Used For:**

These are Federal funds to be used to improve the quality of special education services provided to children with disabilities with an emphasis on meeting the needs of minorities with disabilities, improving personnel recruitment and retention, and advancing early intervention services for pre-school children.

IDEA funds are used by the district to fund activities such as the coordination of early intervention services for eligible children; an extended day program for students with special needs; classroom assistants; professional development; materials and supplies; and emotional support services.

**Cannot Be Used For:**

The district must use IDEA funds to supplement, and not to supplant, other state, local, or federal funds. Costs that are not allowed can include operational costs (e.g., rent, heat, and telephones), school administrators, school transportation (except for field trips or Special Education Extended School Year (ESY) transportation), costs related to Legal Counsel, or any expenditure made before the beginning date or after the ending date of an approved project.

## **11. English Language Learner Allotment**

### **Office Responsible for Allocating the Resource:**

Office of Teaching and Learning

### **How the Amount Is Determined:**

The English Language Learner (ELL) allotment supports students learning English. Students take a test of English proficiency annually which places them into one of five categories, corresponding to service need, as shown in the table below. As students progress in English proficiency, they exit the program, but must be monitored for two years by ELL resources.

1. Entering 2. Beginning	Approximately 3 periods per day of support
3. Developing	Approximately 2 periods per day of support
4. Expanding 5. Reaching	Approximately 1 period per day of support

SDP determines how much each school receives by formula, based on enrollment and student need:

- Teacher allocation: The English Speakers of Other Languages (ESOL) Teacher allocation formula starts with calculating what could be called “need-weighted enrollment” (NWE) using the number of students in each proficiency category:

$$\begin{aligned}
 & 100\% \times (\# \text{ of Entering} + \# \text{ of Beginning Students}) \\
 & + 50\% \times (\# \text{ of Developing Students}) \\
 & + 25\% \times (\# \text{ of Expanding} + \# \text{ of Reaching Students}) \\
 \hline
 & = \text{Need-Weighted Enrollment}
 \end{aligned}$$

- The result is then divided by the student teacher ratio of 30:1 to calculate the number of teachers.
- Tutor funding: funding for tutors is allocated at \$70 per ELL student
- Book and Material funding: funding for books and materials is an additional \$15 per ELL student.

### **Can this Allotment Be Supplemented?**

Yes, schools may supplement their ELL allotment using their own funds.

## **12. Bilingual Teachers**

In the Transitional Bilingual Education program, students initially receive instruction in their native language, and then transition into English.

### **Office Responsible for Allocating the Resource:**

Office of Teaching and Learning



**How the Amount Is Determined:**

Bilingual teachers are allocated based on the number of students participating in the bilingual education program.

**Can this Allotment Be Supplemented?**

Yes, schools may supplement their Bilingual Teacher allotment using their own funds.

**13. ELL Support – Bilingual Counseling Assistants****Office Responsible for Allocating the Resource:**

Office of Parent, Family, Community and Faith-Based Initiatives

**How the Amount Is Determined:**

Positions are allocated according to the greatest identified need for translation services for parents and other community members in support of ELL students.

**Can this Allotment Be Supplemented?**

Yes, schools may supplement their Bilingual Counseling Assistant allotment using their own funds.

**11. Supplemental Counselors****Office Responsible for Allocating the Resource:**

Office of School Resource Support/Academic Counseling and Standards Office

**How the Amount Is Determined:**

Schools with students in any grade from 7 through 12 will receive additional counselors, funded centrally by the Title I Stimulus grant. These additional counselors will reduce ratios of students to counselors as follows:

**Student-Counselor Ratios**

Grades	Ratio
7-8	250:1
9-12	300:1

**Can this Allotment Be Supplemented?**

Yes, schools may purchase additional counselor positions using their own funds. Additional counselors provided by Title I Stimulus cannot supplant the number of counselors provided by the Operating Budget.

**12. Instrumental Music Teachers**

Schools receive an allotment of music teachers who divide their time among multiple schools (itinerant teachers) from the Office of Arts Education. The allotment for any one school is therefore typically

not a whole number, with each 0.2 positions representing one school day of service. About 190 schools receive these services; not all schools have instruments and instrumental instruction.

**Office Responsible for Allocating the Resource:**

Office of Arts Education/ Office of Teaching and Learning

**How the Amount Is Determined:**

One half-day per week of itinerant music teacher capacity is provided for every 15 students expressing an interest in an area of instrumental music; for example, a school would receive one half a day of string service if it had fifteen string instruments, one half day of wind teacher service if a school had 15 wind instruments, or one half day of percussion service if a school had 15 percussive instruments. The following factors are also considered in the assignment of itinerant music teachers:

- Principal support for instrumental music (e.g., allowing students to be released from class for instrumental time)
- Appropriate instrument inventory to match teacher service
- Whether appropriate classroom space is available for instrumental classes and a secure place to store instruments
- Whether a school has a staff member, such as a full-time music teacher, who can assure the safety of instruments.

**Can This Allotment Be Supplemented?**

Schools may be able to supplement their instrumental music allotment using their own funds, (except for Title I funds, unless used to release teachers for Professional Development (PD) or to provide Preparation Time coverage) depending on the availability of itinerant teachers and District-wide demand for their services.

**13. School Nurses**

**Office Responsible for Allocating the Resource:**

Office of Specialized Instructional Services

**How the Amount Is Determined:**

Nurses are allocated approximately according to enrollment. Generally, SDP staffs one nurse for each 850 pupils enrolled at each school. However, SDP also takes into account factors such as severity of student need (e.g., multiple low incidence programs).

**Can This Allotment Be Supplemented?**

Yes, schools may supplement their school nursing staff using their own discretionary funds (not Title I funds).

## **14. School Police Officers**

### **Office Responsible for Allocating the Resource:**

Office of School Safety

### **How the Amount Is Determined:**

Officers are allocated to schools based on criteria including the following:

- Index of serious incidents reported at each school
- Size and footprint of the school
- Enrollment of the school

As a result of this allocation process, the range of officers per school is 0 to 12. About 60 schools do not have an assigned officer.

### **Can This Allotment Be Supplemented?**

No, schools may not augment their number of school police officers.

## **15. Facilities/ Custodial**

This category includes utilities and school-based staff members who are budgeted centrally, such as custodians and building engineers.

### **Office Responsible for Allocating the Resource:**

Office of Facilities Management

### **How the Amount Is Determined:**

Custodial employees are assigned to schools based on square footage. Most schools have one building engineer; larger schools may have 2 or 3, depending on their size and needs. Funds for school utilities are budgeted based on an analysis of past usage and current/ projected market prices.

### **Can This Allotment Be Supplemented?**

Yes, schools may pay for additional custodial staff or building engineers using their own discretionary funds (not Title I funds).

## **16. Food Services**

SDP provides breakfasts and lunches to every school, as well as snacks and dinners in about 170 buildings where eligible enrichment programs are underway. There are three types of food programs:

- Full-service: requires more preparation on site and therefore a larger staff on site (mostly secondary schools)
- Modified full-service: meal components are pre-packaged, but some assembly required

- Satellite: pre-packaged meals are delivered to school, requiring no more than one or two people on site.

**Office Responsible for Allocating the Resource:**

Office of Food Services

**How the Amount is Determined:**

Food services staff is assigned to schools based on the type of food program and the number of meals served. The cost of food is allocated based on number of pupils served and a cost per meal amount.

**Can This Allotment Be Supplemented?**

Yes, schools may supplement food services staff, food, and supplies with their own discretionary funds (but not Title I funds).

**17. Career and Technical Education - Perkins Grant**

**Office Responsible for Allocating the Resource:**

High School Reform Office

**How the Amount Is Determined:**

The amount of the grant award is determined by the number of students enrolled in State certified vocational programs District-wide. This information is supplied by the High School Reform Office, which measures Vocational Average Daily Membership (VADM). It is a legislative requirement that federal resources be concentrated in amounts sufficient to bring about measureable improvement. A secondary school must qualify for a grant of at least \$15,000 under the formula to receive an allocation.

**Must Be Used For:**

The funds must supplement existing programs. The following are allowable uses:

- Involvement of parents, business & labor organizations in the design, implementation & evaluation of Career and Technical Education (CTE) programs;
- Career guidance/academic counseling;
- Develop local education & business partnerships;
- Provide programs for special populations;
- Professional development;
- Integration of academics and vocational education;
- Improving or developing new CTE courses;
- Activities to support entrepreneurship education and training;
- Develop initiatives that facilitate transition of sub baccalaureate career and technical education students into baccalaureate degree programs;
- Provide CTE programs for adults and school dropouts to complete secondary education or upgrade technical skills;
- Support training and activities in nontraditional fields.

**Cannot be Used For:** The following uses are not permitted:

- Remediation;
- Furniture;
- Construction costs;
- Equipment or supplies not used directly to teach skills to students;
- Administrative/supervisory or secretarial salaries;
- Travel unrelated to the program;
- Routine consumables/supplies, except those required to provide additional services to special population students;
- Instructional costs or tuition of either technical or academic courses used to meet graduation, degree or certificate requirements (under the supplement, not supplant rule).

# Appendix A: School Action Plan and School Budget Timeline

## Preparing for School Year 2010-11

March 5, 2010

<b>ACTIVITY</b>	<b>Non-WSF Schools</b>	<b>WSF Pilot Schools</b>
Regional Superintendents host meetings with principals and school teams to prepare for completion of School Action Plans and School Budgets	3/8 – 3/17	3/8 – 3/17
School Budgets reviewed and approved by Regional Superintendents are submitted to OMB and SRS	3/26	4/14
Personnel Allocations submitted to OTD/HR by SRS	4/2	4/19
Action Plans Submitted	4/23	4/14
Site Selection begins – all vacancies posted		
Defenses of School Action Plans and School Budgets	4/26 – 5/7	4/19 – 4/23

**OMB = SDP Office of Management and Budget**

**OTD/HR = SDP Office of Talent Development/ Human Resources**

**SRS = SDP Office of School Resource Support**

**WSF = Weighted Student Funding**



## Appendix B: Legal and Contractual Mandates with Budgetary Implications

There are numerous federal, state and local laws and regulations, collective bargaining agreement provisions and School Reform Commission and Administration mandates that schools must follow. This document is only intended to describe those mandates which have budgetary implications and which are imposed upon the District by outside authorities or collective bargaining agreements. This is by no means a comprehensive list of all mandates with which schools must comply. Academic mandates that have been set by the Superintendent will be addressed as part of the development of your School Action Plans and are not listed below.

### Federal and/or State Laws:

<b>Mandate</b>	<b>How to Meet the Mandate</b>
<p><b>Individuals with Disabilities Education Act (IDEA):</b> Children with disabilities shall be provided an education which enables them to be involved in and progress in the general curriculum. The education program provided to children with disabilities shall Be in accordance with their Individualized Education Programs (IEPs) under the IDEA.</p>	<p>Work with your Regional Special Education staff members to ensure that all student IEPs are being followed with fidelity.</p>
<p><b>Rehabilitation Act of 1973 – Section 504:</b> No otherwise qualified individual with a disability shall, solely by reason of her or his disability, be excluded from the participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance.</p>	<p>Funding for employees requiring Section 504 accommodations should have been provided for in your budget; this funding must only be used for the purpose identified. If you believe that you have an employee requiring Section 504 accommodations for whom you have not received funding, please contact School Resource Support (SRS).</p>
<p><b>Gifted Students:</b> Students who are gifted shall be provided an education that enables them to participate in acceleration or enrichment, or both, as appropriate.</p>	<p>Funding for students identified as gifted has been provided in your budget and must be used to meet the requirement of the gifted students' IEPs.</p>
<p><b>Nurse Services:</b> Every child of school age shall be provided with school nurse services: The number of pupils under the care of each school nurse shall not exceed one thousand five hundred (1,500).</p>	<p>Nurse services can be purchased in one day per week increments. Each day is equivalent to 0.2 of a nurse position.</p>



**Collective Bargaining Agreement Provisions:**

<b>Mandate</b>	<b>How to Meet the Mandate</b>
<p><b>Maximum Class Sizes (Regular Education):</b>            Grades K through 3 – 30 students to 1 teacher            Grades 4 through 12 – 33 students to teacher</p>	<p>You have been allotted funding equal to the number of teachers the School Resource Support Office (SRS) believes you will need to meet these mandates, given their current enrollment projections. If your enrollment increases or decreases significantly from the current projection, funding will be adjusted accordingly. If you do not believe that you can meet these mandates with the funding provided, or if you believe that you can meet these mandates without using all of the funding provided, please contact SRS to review your roster plans.</p>
<p><b>Teacher Prep Time:</b>            Elementary – 225 minutes per week            Middle – 360 minutes per week for advisors, 270 minutes per Week for non-advisors            High – 225 minutes per week</p>	<p>Same directions as above.</p>
<p><b>School Counselor:</b> A minimum of one school counselor per School is required by the PFT.</p>	<p>This mandate may be superseded by the educational requirements contained in your Action Plans.</p>
<p><b>Librarian or Library Instructional Materials Aide (LIMA):</b> Every school with 1,000 or more students must have a librarian or LIMA.</p>	<p>If your school enrollment is projected to be 1,000 or greater you must budget for at least a LIMA.</p>
<p><b>Elementary School Extra-Curricular Pay (EC):</b> Each Elementary School must budget for all three of the following:            100 hours of EC pay for a safety patrol            120 hours of EC pay per school            6.5 hours of EC pay per teacher type (includes counselors and librarians) – This is required for the District to meet a requirement of 40,404 EC hours to be budgeted in Elementary Schools in addition to the first two items.</p>	<p>Multiply the number of teacher-types you have budgeted by 6.5, add 220 and multiply the total by the contractual EC rate of \$47.62/hour (including benefits). Make sure that a minimum of this amount of EC pay is budgeted.</p>
<p><b>Facilities Coverage during Evening and Weekend Hours:</b> School buildings cannot be open without coverage from facilities Staff, generally the building engineer.</p>	<p>You will need to budget to pay overtime to your building Engineer and/or other facilities staff for activities using the Building outside of its normal hours of coverage. If you have questions, please contact your Facilities Area Coordinator.</p>

## Appendix C: Academic Guidance for the 2010-2011 School Budget Process

The following recommendations have been established by the Superintendent and the academic leadership team. Compliance with these recommendations will be monitored by your Regional Superintendent, the Office of Management and Budget, the Office of School Resource Support and other central offices with compliance responsibilities.

In addition to the academic guidelines listed below, there are numerous federal, state and local laws and regulations and collective bargaining agreement provisions that schools must follow; these are shown in Appendix B, “Minimum Legal and Contractual Mandates with Budgetary Implications.” For items such as class size and counselor ratios that are listed on both documents, the academic guidelines are more strict and supersede the legal and contractual mandates.

### Positions to be Funded from School Budgets and/or Centrally Allocated Funds

<b>Funded from School Budget Formulas</b>	<b>Centrally Allocated Positions and Other Resources</b>
<p><b>PFT Contract Levels (Regular Educ.):</b></p> <p>All Schools: Grade K-3: 30  Grade 4-12: 33</p>	<p><b>Maximum Class Sizes below PFT Contract (Regular Educ.):</b></p> <p>Empowerment Schools: Grade K: 20  Grades 1-3: 22</p> <p>Other Non-AYP Schools: Grade K: 23  Grades 1-3: 24</p> <p>AYP Schools: Grade K: 23  Grade 1: 25  Grades 2-3: 26</p> <p>You have been allotted positions or funding based on enrollment projections. These additional teacher positions or funds are provided centrally using PA Basic Education Subsidy – Stimulus, Title I-Stimulus, Title IA - Basic and Title IIA funds to reduce 4class sizes.</p>
<p><b>Counselors:</b> High Schools purchase a minimum of one counselor for every 500 projected students using its own school budget funds. This requirement exceeds the minimum of one counselor per school that is legally mandated in the PFT contract (see Legal Mandates). <i>Title I eligible</i></p>	<p><b>Counselors:</b> All schools with students in any grade from 7 through 12 will receive additional counselors to reduce the ratio of students to counselors to 250:1 for grades 7 &amp; 8 and to 300:1 for grades 9 through 12. These additional counselors will be funded centrally by the Title I Stimulus grant.</p>

<p><b>School Based Instructional Specialist (SBIS):</b> Each Empowerment School purchase one full-time SBIS using its own school budget funds. <i>Title I eligible</i></p>	<p><b>School Based Instructional Specialist (SBIS):</b> All 30 Empowerment H.S. and the 10 largest Empowerment Elementary or Middle Schools will receive a second SBIS which will be funded centrally by the Title I Basic grant.</p>
<p><b>Instructional Reform Facilitators (IRF) –</b> Each Non-Empowerment Elementary and Middle School purchase one full-time IRF position using its own school budget funds. <i>Title I eligible</i></p>	<p><b>Instructional Reform Facilitators (IRF) –</b> No central funding will be provided for this item.</p>
<p><b>Department Chairs:</b> Each High School purchase one release period per day for each of the 4 Core Content Areas. Purchasing one release period for one teacher is the equivalent of purchasing 0.2 of a full 1.0 teacher position. The four core content areas are English, Math, Science and Social Studies. <i>Title I eligible if documented in the school Action Plan, logs are kept for the released period, a roster is produced, and associated documentation is maintained.</i></p>	<p><b>Department Chairs:</b> No central funding will be provided for this item.</p>
<p><b>Empowerment Support Teachers (EST) –</b> No school budget funds are required to be spent on this item.</p>	<p><b>Empowerment Support Teachers (EST) –</b> All Empowerment Schools that are eligible under No Child Left Behind will be provided with a full-time EST position.</p>
<p><b>Parent Ombudsmen --</b> No school budget funds are required to be spent on this item.</p>	<p><b>Parent Ombudsmen --</b> All Schools that are eligible under the School Improvement Grant will be provided with a full-time Parent Ombudsmen.</p>
<p><b>Student Advisors --</b> No school budget funds are required to be spent on this item.</p>	<p><b>Student Advisors --</b> All Schools that are eligible under the School Improvement Grant will be provided with a full-time Student Advisors.</p>
<p><b>Reading Recovery Teacher --</b> No school budget funds are required to be spent on this item.</p>	<p><b>Reading Recovery Teacher-</b> All Elementary Empowerment Schools that are eligible under No Child Left Behind and that have a 1<sup>st</sup> grade class will be provided with a Reading Recovery teacher.</p>

## Guidance Related to Rostering Teachers

<b>Funded from School Budget Formulas</b>	<b>Centrally Allocated Positions and Other Resources</b>
<p><b>World Language Programs</b> – All High Schools with 600 or more students provide at least 2 full world languages to their students; H.S. with fewer than 600 teachers provide 1 world language. <i>Not Title I eligible</i></p>	<p><b>World Language Programs</b> – These course offerings to be provided using school teacher and prep teacher allocations and/or other school level funds.</p>
<p><b>A/B Schedule</b> – The A/B schedule initiated in 2009-10 for English Math for 9<sup>th</sup> grade courses at Comprehensive H.S. will be extended to 10<sup>th</sup> grade courses at the same set of schools.</p>	<p><b>A/B Schedule</b> – The District has set aside centrally funded additional teachers to provide support to schools to implement an A/B Schedule.</p>
<p><b>Art and Music Teacher(s)</b> – All schools purchase the following level of art and/or music teachers, depending on their enrollment:            Up to 499 students: 2 days/week, or 0.4 of a teacher            500 to 999 students: 3 days/week, or 0.6 of a teacher            1,000 or more students: 5 days/week, or a full teacher            Additional District Operating funding equal to 50% of the cost of the minimum requirements has been added to each school’s Operating Budget allotment. The remainder of the funding to come from existing school teacher and prep teacher allocations and/or other school level resources.</p>	<p><b>Art and Music</b> – All funds for this initiative are provided through school budget formulas.</p> <p><i>Title I eligible if the purchase allows core teachers to be released for common planning time, CSAP, or professional development. A roster must be produced. Associated documentation must be maintained.</i></p>
<p><b>Visual Arts and Performing Arts Programs</b> – Every comprehensive high school should have a visual arts and performing arts program. Please see page 4 for additional information.</p>	<p><b>Visual Arts and Performing Arts Programs</b> -- This program to be provided using existing school teacher and prep teacher allocations, or other school level resources. <i>Title I eligible if the purchase allows core teachers to be released for common planning time, CSAP, or professional development. A roster must be produced. Associated documentation must be maintained.</i></p>
<p><b>Physical Education Program</b> – Every Elementary School to provide a physical education program for every student.</p>	<p><b>Physical Education Program</b> – These course offerings to be provided using school teacher and prep teacher allocations and/or other school level funds. <i>Not Title I eligible</i></p>
<p><b>Socialized Recess</b> – Every Elementary School to provide some form of socialized recess. School level funds may be needed to extend the daily hours of noontime aide(s) to provide this service. The Office of Teaching and Learning has training and materials list for socialized recess.</p>	<p><b>Socialized Recess</b> – All funds for this initiative are provided through school budget formulas. <i>Not Title I eligible</i></p>

<p><b>Student Textbooks and Teacher Guides:</b> Schools are responsible for using their own Operating funds to replace lost or damaged student textbooks and teacher guides and consumable instructional materials each year. <i>Not Title I eligible</i></p>	<p><b>Student Textbooks and Teacher Guides:</b> Central Operating funds will be used to purchase centrally mandated changes in curriculum and to purchase new textbooks and teacher guides related to schools adding to their grade configuration (i.e., 6<sup>th</sup> grade textbooks would be provided for a school transitioning from a K-5 to a K-6)</p>
<p><b>Middle School Extra Period</b> – Middle Schools are to provide an additional (8<sup>th</sup>) period for additional enrichment and career exploration opportunities as envisioned in Imagine 2014.</p>	<p><b>Middle School Extra Period</b> – This program to be provided using existing school teacher and prep teacher allocations and/or other school level resources. <i>Title I eligible if the purchase allows core teachers to be released for common planning time, CSAP, or professional development. A roster must be produced. Associated documentation must be maintained.</i></p>

## **Guidance Related to Visual Arts and Performing Arts**

### **Visual Arts:**

- Certified K-12 art teacher
- A Vocational CTE teacher may instruct Graphic Design in a vocational school or a vocational program in a comprehensive high school as a humanities course.

### **Performing Arts Program:**

Schools are to present at a minimum one of the following: dramatic plays, musicals, dance ensembles, brass bands, string orchestras, school choirs.

- Music – facilitated by a certified vocal or instrumental music teacher. Class instrumental music teachers (itinerant) do not count.
- Dance – facilitated by Vocational Education dance teacher or a Physical Education teacher.
- Theater – facilitated by a Communications certified teacher or an English teacher.

The above performing arts teachers must provide one of the following programs:

- Theater/Drama Program that produces school plays for student body and community.
- Dance Troup that produces dance programs for student body and community.
- School Choir that sings in school assemblies and that offers programs for the community.
- School Band or School String Orchestra that plays in school programs and at community events.

## Appendix D: Central vs. School Based Resource Allocation (“In/Out List”)

SCHOOL BUDGET RESPONSIBILITY <sup>1</sup>	CENTRAL OFFICES RESPONSIBILITY <sup>2</sup>	CENTRAL RESPONSIBILITY - SCHOOLS MAY SUPPLEMENT <sup>3</sup>
<b>Personnel</b>		
Teachers	Special education teachers, paraprofessionals, and related service providers ELL school-based teachers	Supplemental ELL teachers
Other paraprofessionals, inc. Noon-Time Aides and Supportive Service Assistants (SSAs)	Paraprofessionals for annexes and 504 Accommodation	
	School Improvement Student Advisors and Parent Ombudsmen (School Improvement Schools) <sup>4</sup>	Supplemental School Improvement Student Advisors and Parent Ombudsmen <sup>4</sup>
Librarians/ LIMAs	Vocational Education	Supplementary Vocational Education
Counselors for high schools: minimum of one counselor for every 500 projected students	Additional counselors to reduce the ratio of students to counselors to 250:1 for grades 7-8 and to 300:1 for grades 9-12	Bilingual counseling assistants (BCAs) Counselors – schools may purchase additional counselor positions to reduce student: counselor ratios
Building administration – Leadership and office support	School police officers	Non-Teaching Assistants; Climate Support Assistants; Manager Non-Instructional Support; school police officers for Saturday and after-school activities
Substitutes – staff development absences	Substitutes – non-staff development absences	
Extra-curricular/ extended day non-athletic student activities, including Saturday school	Athletics coaches	
	Lunch room/ cafeteria services	Supplemental lunch room/ cafeteria services
	Custodial	Supplementary custodial services
Social workers	Nurses based on enrollment and need	Supplementary Nurses
Half of required art and music teachers	Half of required art and music teachers	Additional art and music teachers
<b>Services and Supplies</b>		
School-based Professional Development Special Education professional development and supplies	TBD	Supplementary Professional Development
Instructional materials, library books, computer hardware and software	Information technology network support and technical assistance	
Optional test preparation or other assessment-related activities	District-wide assessment	
Replacement textbooks (for lost and damaged textbooks)	Basic textbooks for changes in curriculum or for additional enrollment	
	Copiers (purchase, repair and maintenance)	Supplemental equipment
	Furniture (purchase, repair and maintenance)	Supplemental furniture
Telecommunications/ telephones	Other utilities	
Language translation for school-based communications and events	Transportation	

**Notes - Central vs. School Based Resource Allocation (“In/Out List”):**

1. *School Budget Responsibility: Schools are responsible for budgeting for these items from their allocated funds.*
2. *Central Offices Responsibility: Resource levels will be determined, and these items budgeted, by School District of Philadelphia central offices (not by the schools). Allocations of resources in this column are determined each year.*
3. *Central Office Responsibility – Schools May Supplement: Basic resource levels will be determined, and these items budgeted, by School District of Philadelphia central offices (not by the schools). Schools may choose to augment these resources using their own budgets.*
4. *School Improvement Student Advisors and Parent Ombudsmen are allocated centrally for all schools that were designated as School Improvement Schools the previous year. Those schools in any level of improvement in the current year, FY09-10, will receive School Improvement Student Advisors and Parent Ombudsmen next year, FY10-11.*

## Appendix E: FY10-11 Average Personnel Costs

<b>MATRIX OF POSITIONS AND SALARIES ELEMENTARY SCHOOL EDUCATION</b>			
<b>POSITION</b>	<b>2010-2011 AVERAGE SALARY</b>	<b>FRINGE BENEFITS</b>	<b>TOTAL SALARY &amp; BENEFITS</b>
Administrative Assistant	\$63,300	\$28,400	\$91,700
Assistant Principal	\$93,600	\$38,500	\$132,100
Auxiliary Teacher	\$41,700	\$23,500	\$65,200
Bilingual Counseling Assistant	\$39,700	\$23,300	\$63,000
Classroom Assistant	\$24,200	\$19,700	\$43,900
Climate Support Assistant	\$39,300	\$23,200	\$62,500
Community Relations Liaison	\$37,000	\$22,700	\$59,700
Conflict Resolution Specialist	\$38,600	\$23,000	\$61,600
Counselor	\$63,300	\$28,400	\$91,700
Executive Secretary	\$54,800	\$26,800	\$81,600
Health Room Technician	\$8,500	\$6,200	\$14,700
Librarian	\$63,300	\$28,400	\$91,700
Library Instructional Materials Asst	\$29,200	\$21,000	\$50,200
Manager, Non-Instructional School Svcs.	\$71,400	\$33,300	\$104,700
Non-Teaching Assistant	\$38,700	\$23,000	\$61,700
Noon Time Aide (One Hour Daily)	\$1,900	\$500	\$2,400
Nurse	\$71,600	\$30,600	\$102,200
Principal, 10 Months	\$98,700	\$39,600	\$138,300
Principal, 12 Months	\$116,700	\$43,800	\$160,500
Program Assistant	\$26,000	\$20,100	\$46,100
School Community Coordinator	\$39,800	\$23,300	\$63,100
School Operations Officer	\$44,400	\$24,400	\$68,800
School Police Officer, 10 month	\$38,100	\$23,300	\$61,400
Secretary (10 Months)	\$34,300	\$22,000	\$56,300
Secretary (12 Months)	\$46,200	\$24,800	\$71,000
Secretary III (10 Months)	\$38,800	\$23,100	\$61,900
Social Worker	\$52,900	\$26,300	\$79,200
Supportive Services Assistant 3 Hrs	\$8,200	\$6,100	\$14,300
Supportive Services Assistant 4 Hrs	\$10,900	\$6,800	\$17,700
Teacher	\$63,300	\$28,400	\$91,700
Parent Ombudsman	\$35,839	\$22,383	\$58,222
Student Advisor	\$33,592	\$21,865	\$55,457
Instructor, JROTC	\$67,500	\$30,540	\$98,040
Assistant Instructor, JROTC	\$65,850	\$30,160	\$96,010
Interpreter, Deaf/Hard of Hearing	\$56,560	\$27,150	\$83,710



MATRIX OF POSITIONS AND SALARIES MIDDLE SCHOOL EDUCATION			
POSITIONS	2010-2011 AVERAGE SALARY	FRINGE BENEFITS	TOTAL SALARY & BENEFITS
Assistant Principal	\$93,400	\$38,400	\$131,800
Auxiliary Teacher	\$46,700	\$24,500	\$71,200
Bilingual Counseling Assistant	\$39,700	\$23,300	\$63,000
Classroom Assistant	\$24,200	\$19,700	\$43,900
Climate Support Assistant	\$39,300	\$23,200	\$62,500
Community Relations Liaison	\$37,000	\$22,700	\$59,700
Computer Lab Assistant	\$34,600	\$22,100	\$56,700
Counselor	\$65,100	\$29,100	\$94,200
Department Head	\$92,600	\$35,400	\$128,000
Health Room Technician	\$8,500	\$6,200	\$14,700
Librarian	\$65,100	\$29,100	\$94,200
Library Instructional Materials Asst	\$29,200	\$21,000	\$50,200
Manager Non-Instructional School Svcs	\$71,400	\$33,300	\$104,700
Non Teaching Assistant	\$38,700	\$23,000	\$61,700
Noon Time Aide (One Hour Daily)	\$1,900	\$500	\$2,400
Nurse	\$71,600	\$30,600	\$102,200
Principal, 10 Months	\$101,600	\$40,300	\$141,900
Principal, 12 Months	\$119,600	\$44,400	\$164,000
School Aide II			\$0
School Community Coordinator	\$39,800	\$23,300	\$63,100
School Community Liason	\$39,900	\$22,100	\$62,000
School Operations Officer	\$45,000	\$24,500	\$69,500
School Police Officer, 10 Month	\$38,100	\$23,300	\$61,400
School Police Officer, 12 Month			\$0
Science Lab Assistant	\$34,600	\$22,100	\$56,700
Secretary I, II (10 Mos)	\$34,400	\$22,000	\$56,400
Secretary III (10 Mos)	\$39,300	\$23,200	\$62,500
Secretary III (12 Mos)	\$46,200	\$24,800	\$71,000
Social Worker	\$52,900	\$26,300	\$79,200
Social Worker Coordinator			\$0
Supportive Services Assistant 3 Hours	\$8,200	\$6,100	\$14,300
Supportive Services Assistant 4 Hours	\$10,900	\$6,800	\$17,700
Teacher	\$65,100	\$29,100	\$94,200
Technical Maintenance Specialist	\$0	\$0	\$0
Parent OMBudsman	\$35,839	\$22,383	\$58,222
Student Advisor	\$33,592	\$21,865	\$55,457
Instructor, Jrotc	\$67,500	\$30,540	\$98,040
Assistant Instructor, Jrotc	\$65,850	\$30,160	\$96,010
Interp, Deaf/Hard Of Hearing	\$56,560	\$27,150	\$83,710

POSITION MATRIX OF SALARY AND BENEFIT COSTS SENIOR AND AREA VOCATIONAL TECHNICAL HIGH SCHOOLS			
POSITION	AVERAGE SALARY 2010-2011	AVERAGE BENEFITS	SALARY & BENEFITS
Agricultural Mechanic/Stck Clerk	\$46,500	\$24,800	\$71,300
Assistant Principal	\$94,600	\$38,700	\$133,300
Auxiliary Teacher	\$43,800	\$23,900	\$67,700
Bilingual Counseling Assistant	\$39,700	\$23,300	\$63,000
Bilingual Voc Supposrt Asst	\$39,300	\$23,200	\$62,500
Child Care Dev Cook	\$17,700	\$12,900	\$30,600
Classroom Assistant	\$24,200	\$19,700	\$43,900
Climate Support Assistant	\$39,300	\$23,200	\$62,500
Community Relations Liaison	\$37,000	\$22,700	\$59,700
Computer Lab Assistant	\$42,700	\$24,000	\$66,700
Counselor	\$65,800	\$28,700	\$94,500
Department Head	\$92,600	\$35,400	\$128,000
School Development coord	\$41,600	\$22,800	\$64,400
Farmer	\$44,000	\$24,300	\$68,300
Field Systems Engineer			
Health Room Technician	\$8,500	\$6,200	\$14,700
Job/Development Coordinator			\$0
LMO 12 month	\$109,400	\$38,000	\$147,400
LMO 10 month	\$91,200	\$34,400	\$125,600
Librarian	\$65,800	\$28,700	\$94,500
Library Instructional Materials Asst	\$29,200	\$21,000	\$50,200
Manager Non-Instructional School Svcs	\$71,400	\$33,300	\$104,700
Non Teaching Assistant	\$38,700	\$23,000	\$61,700
Noon Time Aide (One Hour Daily)	\$1,900	\$500	\$2,400
Nurse	\$71,600	\$30,600	\$102,200
Piano Technician			
Principal, 10 months	\$107,100	\$41,600	\$148,700
Principal, 12 months	\$128,300	\$46,400	\$174,700
School Aide II	\$27,100	\$20,600	\$47,700
School Community Coordinator	\$39,800	\$23,300	\$63,100
School Community Liaison	\$39,900	\$22,100	\$62,000
School Operations Officer	\$46,300	\$24,800	\$71,100
School Police Officer, 10 Month	\$38,100	\$23,300	\$61,400
School Police Officer, 12 Month			\$0
Science Lab Assistant	\$42,700	\$24,000	\$66,700
Secretary I,II	\$35,600	\$22,300	\$57,900
Secretary III, 10 Mos	\$46,500	\$24,800	\$71,300
Secretary III, 12 Mos	\$50,900	\$25,900	\$76,800
Shop Training Assistant	\$30,100	\$21,100	\$51,200
Site Coordinator			\$0
Social Worker	\$52,900	\$26,300	\$79,200
Social Worker Coordinator	\$59,200	\$27,800	\$87,000
Stock Clerk	\$33,400	\$22,000	\$55,400
Support Services Assist - 3 Hr	\$8,200	\$6,100	\$14,300
Support Services Assist - 4 Hr	\$10,900	\$6,800	\$17,700
Teacher	\$65,800	\$28,700	\$94,500
Teacher Assistant - Comp. Science	\$37,400	\$22,700	\$60,100
Parent OMBudsman	\$35,839	\$22,383	\$58,222
Student Advisor	\$33,592	\$21,865	\$55,457
Instructor, Jrotc	\$67,500	\$30,540	\$98,040
Assistant Instructor, Jrotc	\$65,850	\$30,160	\$96,010
Interp, Deaf/Hard Of Hearing	\$56,560	\$27,150	\$83,710



## Appendix F: FY10-11 Schedule of Hourly Rates

The following are hourly rates with benefits for calculating budgets for Extra Curricular, Per Diem, Overtime and Professional Development.

	Per Diem (Daily)	**EC	OT	Prof Dev
Teacher		\$47.62		
Noon Aides/Bus Monitor		\$11.37		
Principal/Assistant Principal				\$59.68
Leader - Teachers Only				\$58.36
Teacher Participant				\$35.17
Teacher - Prof Develop Planning				\$47.62
School Community Coordinator				\$33.42
Classroom Assistant				\$20.32
Supportive Services Assistant				\$16.05
NTA			\$42.46	
School Police			\$41.80	
Secretary I, II			\$28.89	
Secretary III			\$39.05	
Secretary III (12 Months)			\$42.75	
School Operations Officer			\$38.88	
Librarian		\$47.62		
LIMA			\$24.52	
Per Diem Sub/Retired Teacher	\$249.64			
Retired Principal/Asst Principal	\$494.07			
Retired Secretary	\$74.73			
<b><u>Paraprofessional</u></b>				
Classroom Assistant			\$20.32	
Bilingual Counseling Assistant			\$33.34	
School Aide II			\$22.76	
School Community Coordinator			\$33.42	
Community Relations Liaison			\$31.07	
Lab Assistant			\$35.86	

\*\*Elementary schools please note the following contractual calculation for Extra Curricular/  
Safety Patrol:

$$(120 \text{ hours per school} + 100 \text{ hours of Safety Patrol per school}) \\ + (6.2 \text{ hours} * \text{each teacher type position}) * (\text{EC Rate}).$$

This formula provides the minimum amount required to begin the new budget year.



## Appendix G: Summary of Major Grant Funding Sources

**All grants follow all School District of Philadelphia policies and procedures.**

**All grants may be used only for expenditures that are part of a budget approved by the grant-maker.**

No significant deviation from an approved budget may occur without prior, written approval from the funder.  
Significant deviation is usually defined as a change of more than 10% to any single line item.

**All Federal grants must adhere to basic Federal fiscal regulations, principles and guidelines, including "Reasonable, Necessary and Allocable"**

**All grants to the District or any of its schools totaling more than \$5,000 must be authorized in a resolution approved by the School Reform Commission;**

Grants of \$5,000 or less, in lieu of a separate SRC resolution, schools must notify the Chief Business Office by means of a memorandum.  
Grants of \$5,000 or less will be reviewed on a case-by-case basis to determine whether they should be managed via Advantage or via individual school's student activities fund.

**Grant managers are responsible for maintaining orderly records of grant-funded activities, and for submitting all required reports to funders.**

If a required report includes financial information, the report must be completed in collaboration with the Office of Management and Budget.

**Office of Management and Budget (OMB):** 215 400-4510  
**Office of Grants Development and Support (OGDS):** 215 400-4150  
**OGDS Managing Your Grant Guide** <http://webgui.phila.k12.pa.us/uploads/jn/sH/jnsHpYOC6BYuvAwX1xxcHw/Managing-Your-Grant-Guide.pdf>

<b>Fund Prefix</b>	<b>Fund Name</b>	<b>Fund Description</b>	<b>Analyst's Name</b>
472	<b>Education Empowerment Grant</b>	Funding is to be used to improve district-wide student performance. The school district uses funding to support the educational options program, the SMART program, the ATIPS program, the transition back to school initiative, the 11th and 12th summer school program as well as new teacher and principal training and recruitment. aids, educational software and other educational supplies at schools on the school improvement list.	Halina Jakubowska
497	<b>Educational Assistance Program (EAP)</b>	Grant funds are to be used to provide tutoring to students in Kindergarten through 12th grade performing below standards in math and reading on the PSSA test. The school district plans to use the funding to support summer programs, after school programs and double dosing.	Berni Lindinger
2S2	<b>IDEA - ARRA</b>	Purchase of increasingly intensive, research-based strategies, supplements, interventions, and progress monitoring systems for use as supplementary aids and services to help teachers, principals, and other school-based staff maintain students with disabilities in the regular education curriculum; hiring of 25 Auxiliary Special Education Teachers at the high school level.	Halina Jakubowska
242	<b>IDEA, Part B Grant</b>	Funds are to be used to improve the quality of special education services provided to children with disabilities with an emphasis on meeting the needs of minorities with disabilities, improving personnel recruitment and retention and advancing early intervention services for pre-school children. IDEA funds are used by the district to fund activities such as the coordination of early intervention services for eligible children over five years old, an extended day program for students with special needs, classroom assistants for special education classes, professional development, material and supplies and emotional support services.	Halina Jakubowska
246	<b>JROTC/CAR Academy Instruction Grant</b>	Grant funds are to be used to implement Junior Reserve Officer Training Corp (JROTC) programs to promote patriotism, develop informed and responsible citizens, develop respect for constituted authority and develop a high degree of personal honor, self respect, individual discipline and leadership. The school district uses funds to implement JROTC after school and summer enrichment programs for at-risk students.	Halina Jakubowska
2SP	<b>PA-PACT - Basic Education Subsidy ARRA</b>	The School District of Philadelphia has focused ARRA funds to support the recently adopted "Imagine 2014". Specifically Alternative Education - Multiple Pathways, A/B Schedules and Roster Reorganization in High Schools, and Summer School Enrichment	Anthony Draper
49A	<b>Pennsylvania Accountability Block Grant (ABG)</b>	Funds are to be used to attain or maintain academic performance targets through such activities as pre-kindergarten, full-day kindergarten, class-size reduction, tutoring, teacher coaching and professional development, incentives for teachers in academically challenged schools, and social and health services. The School District uses its ABG funds to support full-day kindergarten and the Bright Futures pre-Kindergarten program.	Anthony Pane
270	<b>Perkins Vocational Education Grant</b>	Grant Funds are to be used to upgrade -approved Career and Technical Education (CTE) Programs of Study (POS). The funds will ensure that the CTE POS are in compliance with both state (Chapter 339) and federal (Perkins IV) standards and guidelines. The expectation is that students will be better prepared for post-high education and careers. The District uses these funds to support Career and Technical Education (CTE) Programs of Study (POS) that serve high concentrations of special students.	Anthony Pane
2SS	<b>State Fiscal Stabilization Funds (SFSF) - BES ARRA</b>	The School District of Philadelphia has focused ARRA funds to support the recently adopted "Imagine 2014". Specifically supported are Reduced Class Size Teachers, Itinerant Music, Partnership Schools, Bilingual Counseling Assistants, Expansion of ELL Program, Alternative Education - Philadelphia Learning Academies, In house suspension program, Summer School, Renaissance Schools, Expansion of the Gifted Program, Peer Mediation, School Options for Out of School Youth and Professional Development	Anthony Draper
2S1	<b>Title I Stimulus - American Recovery and Reinvestment Act (ARRA)</b>	The School District of Philadelphia has focused ARRA Title I funds to support the recently adopted "Imagine 2014". Specifically supported are the Reduced Class Size initiative in Elementary schools and the increase of Counselor Services in Middle and High Schools and several other "Imagine 2014" initiatives.	Christopher Fuhr

## Appendix G: Summary of Major Grant Funding Sources

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<b>Fund Prefix</b>	<b>Fund Name</b>	<b>Fund Description</b>	<b>Analyst's Name</b>
201	<b>Title I, Part A – Basic Grant</b>	Funds are to be used to provide supplementary educational services, especially in reading/language arts and math, to students who are educationally disadvantaged or at risk of failing to meet state requirements. The school district uses Title I funds for school-wide programs that create an overall plan for school improvement. Funds are used to strengthen the core academic program and improve student achievement. Some District-wide programs (such as the Empowerment School initiative) are funded from off-the-top Title I funds.	Christopher Fuhr
206	<b>Title I, School Improvement Accountability Grant</b>	Grant funds are to be used to improve educational opportunities for students in low-performing schools and to facilitate compliance with school improvement requirements. Funds are to be used to assist Title I schools in helping all children reach high standards of learning and help low-performing schools provide high-quality education for all children. These funds are currently used to provide a Parent Ombudsmen and a Student Advisor in each School Improvement School.	Delores Hawkins
334	<b>Title II, Part A - Improving Teacher Quality Grant</b>	Funds are to be used to prepare, train, and recruit high-quality teachers and principals capable of ensuring increased academic achievement for all students. The district uses funding to provide in-service and retraining for teacher-leaders and support staff through workshops, conferences, higher education credits and professional development sessions in elementary, middle and high schools the areas of math and science. The District also uses funding to provide Reduced Class Size teachers to schools to avoid split grade classes.	Halina Jakubowska
237	<b>Title III – Language Instruction for Limited English Proficient and Immigrant Students</b>	Funds are used to help students who have a primary language other than English attain English proficiency and to meet the State academic content and achievement standards. Funds are also used to develop language instruction educational programs. Grant expenditures must be supplemental to the basic program and cannot supplant other funds.	Berni Lindinger

## Appendix H: Title I – Additional Information

Title I is a federal grant. The purpose of this grant is to ensure that children have a fair, equal and significant opportunity to obtain a high quality education and reach the State’s challenging academic standards, particularly in reading, math and science. The focus of Title I is on ACADEMIC SUPPORTS, specifically,

- meeting the needs of low-achieving children
- closing the achievement gap

As a grant, there are several principles that regulate the use of Title I funds. These are **supplement not supplant** and the cost principles of **necessary, reasonable, and allocable**.

**Supplement not supplant** refers to Title I’s role in purchasing supplementary resources to enhance the efforts of the District and, in schoolwide programs, to upgrade the instructional program. The District and our schools must have in place the basic requirements of allotted teachers, textbooks and related materials for the core curriculum, supplies and equipment to provide basic instruction for students, and any other mandates and necessities to run an instructional program. Title I can be used then to purchase *additional* academic supports that can be layered on top of the requirements to enhance instruction. To test for **supplement not supplant**, consider this question, *“If all purchases made with federal funds were pulled out of the building tomorrow, would there still be a compliant program?”*

Title I purchases should be data driven. All Title I purchases must be fully addressed in the school plan. In fact, your school plan is a compliance document. If a purchase is mentioned in your school plan, you must be implementing that purchase. If you are implementing a program using Title I funds, it must be referenced in your school plan. For your school plan to be compliant, your school must address all the federally required schoolwide components and, if you school is in any level of school improvement, the school improvement components.

In addition to **supplement not supplant**, all Title I purchases must adhere to the cost principles of **necessary, reasonable and allocable**. To test your purchases against these principles, consider the following.

### Necessary

- Do we really need this to move forward our instructional program?
- Is this the minimum amount that I need to spend to meet the need?

### Reasonable

- Do we have the capacity to use what we are purchasing?
- Did I pay a fair price and can I prove it?
- If asked to defend this purchase, would I feel comfortable?

### Allocable

- Is this purchase in proportion to the value received by the program?

For example, if .4 of a teacher’s salary is being charged to Title I professional development, then that teacher must be providing professional development the equivalent of two full days, or ten periods, each week. If the teacher is only providing the equivalent of a half day of professional development each week, then only .1 of the teacher’s salary is allocable to professional development and the other .3 is not.



Please remember that all Title I purchases must be in accordance with the District’s fiscal policies and procedures and require the appropriate documentation. Please consider documentation requirements (such as logs and schedules for personnel) before allocating funds. Your region’s NCLB District Liaison and the Title I Office can answer any questions you may have in this regard.

In general, all grants follow all District policies and procedures. Below is a table of Title I Do’s and Don’ts.

<b><u>DO PURCHASE</u></b>	<b><u>DON’T PURCHASE</u></b>
<b>Basic Instruction</b>	<b>Basic Instruction</b>
Workbooks that supplement the textbook	Another text that will replace the District’s core textbook for a subject
An <i>additional</i> teacher to reduce class size	An additional teacher to replace an allotted teacher (required by contract or District policy and procedures) who has been moved out of the allotted slot and placed in another position such as department head or dean of students
<i>Instructional</i> paraprofessionals to work under the supervision of a highly qualified teacher to provide small group instruction and other academic supports	Noon time aides, NTAs, or SSAs (that will not be supporting instruction in the classroom)
An <i>additional</i> prep teacher to create common planning time in elementary schools	Non core-subject teachers in secondary schools
Rent an <i>additional</i> copy machine to supplement the one already in the building and the toner and maintenance for the supplemental copier	Toner and maintenance for copiers other than the additional copier
A classroom set of computers and a printer for student use	A copy machine that functions as the primary copy machine in the building
Instructional equipment such as projectors, poster makers and Smartboards	Computers and printers for teacher and office use
Salaries for teachers and materials to implement an instructional, supplemental after school, Saturday, and summer program	Facility upgrades or construction that may be required to install purchased equipment
	Salaries for non instructional personnel working in a supplemental after school, Saturday, or summer program (for example: secretaries, school police, or NTAs)
	Salaries for teachers and materials for a non-instructional after school program or club

**DO PURCHASE**

**Parent Involvement - Minimum 1% Set Aside**

Small amounts of food for parents for a Title I appropriate parent involvement activity such as a workshop or Title I meeting (with RSVPs)

Materials for a make and take workshop

Part time salaries for teachers to run workshops

Books for parents

Activities and manipulatives for parents to use at home with their children

Travel for parents to attend conferences

Printing parent newsletters

Mailing costs for parent communication (through District's mail—do not purchase stamps)

Contracts for speakers to provide workshops for parents

**DON'T PURCHASE**

Non-instructional personnel, mandated items, furniture, office supplies, transportation for students, site rental (other than opening the school site), entertainment, incentives, sports equipment, utilities charges, phone bills, stamps, cleaning products, food for staff and students, uniforms or clothing

**Parent Involvement - Minimum 1% Set Aside**

Clearances for parent volunteers

Food and programs for banquets, assemblies, graduations, and community events

Incentives and gifts for parents

**DO PURCHASE**

**Professional Development - Minimum 5% (not in School Improvement) or 10% (in School Improvement or Warning at time of budget process)**

*Institutional* memberships to professional organizations such as ASCD, NCTM, NCTE and the like

Literature for teachers and staff on improving student achievement and teaching

Salaries for after school or Saturday professional development

Note: Meetings are not by definition professional development. Teachers can only be paid for actual participation in professional development activities, those activities that are planned to improve the practice of teaching. They cannot be paid professional development salaries for preparation (these people are paid the leadership rate to account for this) or administrative duties.

An auxiliary teacher (substitute) to relieve teachers who will attend professional development

Contracts for vendors to provide professional development

Travel to conferences with an instructional focus

**DON'T PURCHASE**

**Professional Development - Minimum 5% (not in School Improvement) or 10% (in School Improvement or Warning at time of budget process)**

*Individual* memberships to professional organizations

Student materials that will then require professional development

Equipment and supplies

## Appendix I: Allotment Summary Template

This is the template of a schedule that is provided to each school to show the resources allocated to the school for a given school year. School-Based Resources are shown on Page 1; Centrally-Allocated Resources are shown on Page 2.

<b>Elementary School Summary of School Allotments</b>							
<b>ORG #:</b>	<b>SCHOOL NAME:</b>	<b>REGION:</b>					
<b>Enrollment:</b>		<b>Reference Information:</b>					
Kindergarten _____	<b>Allotment Formula by which Basic Program Funding is Distributed</b>						
Grades 1 through 4 _____	Per School if < 700 Students (Tier I)						
Grades 5 through 6 _____	Per School if between 701 and 1000 Students (Tier II)						
Grades 7 and 8 _____	Per School if > 1000 students (Tier III)						
Special Education _____	Per Student Grades K through 8						
<b>Total School Enrollment</b> _____	Per Student Grades 7 and 8						
				Annex/ Overcrowd POS	504 Accomm POS	Total Positions	Total \$
<b>Basic Operating Budget:</b>							
Per School Allotment							0
Net School Allotment							0
EC Required							0
Summer Reorg Required							0
<b>Total Per School Allotment</b>							<b>0</b>
<b>Per Student - Grades K through 8</b>							<b>0</b>
<b>Per Student - Grades 7 and 8</b>							<b>0</b>
Other Adjustments							
Visiting / Sending Non Personnel Adjustment							0
Little School House							0
MYA School Adjustment							0
<b>Total Other Adjustments</b>							<b>0</b>
<b>Art &amp; Music Allotment</b>							<b>0</b>
<b>Reductions*</b>							<b>0</b>
Enrollment Teacher Allotment							
Grade Teacher Allotment						0.00	0
Prep Teacher Allotment						0.00	0
<b>Total Enrollment Teachers</b>						<b>0.00</b>	<b>0</b>
<b>Total Basic Operating Budget</b>							<b>0</b>
<b>Desegregation</b>							<b>0</b>
<b>Special Ed High Inc</b>							<b>0</b>
<b>Special Ed Gifted</b>							<b>0</b>
<b>Title 1</b>							<b>0</b>
<b>TOTAL PAGE 1</b>							<b>0</b>

\* Reductions: this amount represents the continuation of a budget reduction initiated in FY2005-06. The total reduction is \$10 million, and this amount is distributed proportionally across all schools based on their aggregate Per School and Per Student allotments.

## Elementary School Summary of School Allotments

**ORG #:**

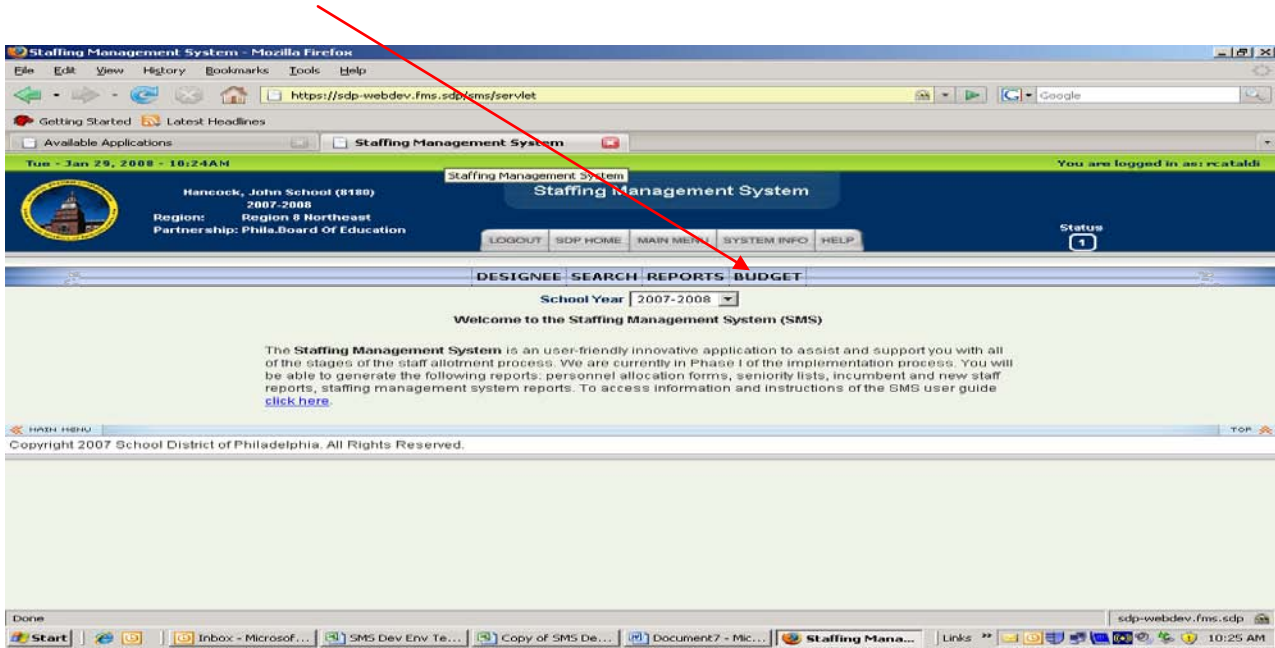
**SCHOOL NAME:**

**REGION:**

	Annex/ Overcrowd POS	504 Accomm POS			Total Positions	Total \$
<b>Centrally Funded Positions:</b>						
Annex, 504 Accommodation, & Over Crowding						
Assistant Principal	0.00				0.00	0
Principal	0.00				0.00	0
Teacher	0.00				0.00	0
Counselor	0.00				0.00	0
Secretary	0.00				0.00	0
Non Teaching Assistant	0.00				0.00	0
Support Services Assistant 3hr	0.00	0.00			0.00	0
Support Services Assistant 4hr	0.00	0.00			0.00	0
Classroom Assistant	0.00	0.00			0.00	0
Noon Time Aide	0.00	0.00			0.00	0
Noon Time Aide EC	0.00	0.00			0.00	0
<b>Total Annex, 504, &amp; Over Crowding</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
Kindergarten						
Enrollment Teacher (PA Accountability Grant)					0.00	0
<b>Total Kindergarten</b>					<b>0.00</b>	<b>0</b>
<b>Severely Handicapped Centrally Allotted - Form E3</b>					<b>0.00</b>	<b>0</b>
Multilingual Programs						
ESOL Teacher					0.00	0
ESOL Books/Supplies						0
ESOL Tutor EC						0
<b>Total Multilingual Programs</b>					<b>0.00</b>	<b>0</b>
Parent & Family Support - Bilingual & ESOL Support						
Bilingual Counseling Assistant					0.00	0
<b>Total Parent &amp; Family Support - ESOL Support</b>					<b>0.00</b>	<b>0</b>
<b>Instrumental Music Teacher</b>					<b>0.00</b>	<b>0</b>
Nurse						
School Nurse					1.00	0
Nurse Practitioner						0
Health Room Technician						0
Nurse Supplies						0
<b>Total Nurse</b>					<b>1.00</b>	<b>0</b>
<b>School Police Officer</b>					<b>1.00</b>	<b>0</b>
Facilities/Custodial						
Staff						0
Supplies						0
Utilities						0
<b>Total Facilities/Custodial</b>					<b>0.00</b>	<b>0</b>
Food Services						
Cafeteria Employees					0.00	0
Cafeteria Food & Supplies					0.00	0
<b>Total Food Services</b>					<b>0.00</b>	<b>0</b>
<b>TOTAL PAGE 2</b>						<b>0</b>
<b>GRAND TOTAL</b>						<b>0</b>

## Appendix J: Guide to Using the Staffing Management System (SMS)

1. Enter the School District Website: [www:philasd.org](http://www.philasd.org)
2. Select “Login” to enter the District’s Web applications.
3. Log in Principal: User Name: email address  
Password: email password
5. Launch: SMS
6. Click on “BUDGET” in the light blue strip, below the Main Tabs



7. Initial screen to be seen is the “Summary Report”.

	Basic Operating		Desegregation		Special Ed High Incidence		Special Ed Low Incidence		Title I Basic		Partnership		Total	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Classroom Instruct-Reg Gr 1-6	12	1,074,000	0	0	0	0	0	0	1	89,500	0	0	13	1,163,500
Counseling Services	1	89,500	0	0	0	0	0	0	0	0	0	0	1	89,500
Deaf/Hearing Imp Support	0	0	0	0	0	0	6	366,200	0	0	0	0	6	366,200
High Incidence Support	0	0	0	0	4	358,000	0	0	0	0	0	0	4	358,000
Instruct Supv & Clerical Supp	2	190,900	0	0	0	0	0	0	0	0	0	0	2	190,900
Instructional Paraprof. Gr 1-6	4	88,000	4	50,000	0	0	0	0	0	0	0	0	8	138,000
Libraries	1	89,500	0	0	0	0	0	0	0	0	0	0	1	89,500
Noon-Time Aides	2	16,800	0	0	0	0	0	0	0	0	0	0	2	16,800
Prep-Time Support Gr 1-6	3	268,500	0	0	0	0	0	0	0	0	0	0	3	268,500
<b>Sub Total</b>	<b>25</b>	<b>1,817,200</b>	<b>4</b>	<b>50,000</b>	<b>4</b>	<b>358,000</b>	<b>6</b>	<b>366,200</b>	<b>1</b>	<b>89,500</b>	<b>0</b>	<b>0</b>	<b>40</b>	<b>2,680,900</b>
\$50 Teacher Allotment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Budget Only - Books	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Budget Only - Other Objects	0	0	0	0	0	0	0	0	0	1,500	0	0	0	1,500
Budget Only - Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Budget Only - Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Budget Only-Books & Supplies	0	11,865	0	7,500	0	25,544	0	0	0	0	0	0	0	44,909
Budget Only-ProfTech Services	0	0	0	0	0	50,000	0	0	0	0	0	0	0	50,000

Below the Summary selection above, find the corresponding funding source to begin the budget development process.

## Guidelines for the Budget Development Selection Process

### Full-Time Position Selection

1. Prior year positions will automatically populate as the grayed area.
2. Enter new school year position allocation in the blank white area of this section.  
**Total allocation selections should not exceed allocated dollars.**
3. Notes column is available to indicate special circumstances.
4. Add Full-Time Positions – select **home agency** and **PIDN** using drop down arrow or the lookup button. Select **Subject** if applicable, enter appropriate **Activity**, enter allocation, enter Notes if applicable, and click Add button.

The screenshot displays the Staffing Management System interface in Mozilla Firefox. At the top, a summary table shows budget allocations for various categories:

Category	06-07	07-08	Total
Instructional Paraprof. Gr 1-6	0	0	0
Prep-Time Support Gr 1-6	0	0	0
Counseling Services	0	0	0
Libraries	0	0	0
Professional Development	5,000	9,000	(4,000)
Parental Involvement	1,000	1,500	(500)
<b>Total</b>			<b>100,000</b>

Below this is the 'Full-Time Positions Selections' section, which includes a table for existing positions and an 'Add Full-Time Positions' form. The 'Add Full-Time Positions' form has fields for Agency, PID, Subject, Activity, 06-07, 07-08, Cost, Total, and Notes. A red arrow points to the Agency dropdown menu, and a green arrow points to the PID dropdown menu. The 'Add Full-Time Positions' table shows a total of 1 position for 07-08 with a total cost of 89,500.

The 'Non Full-Time Position Selections' section includes a table for existing non-full-time positions and an 'Add Non Full-Time Positions' form. The 'Add Non Full-Time Positions' form has fields for Fund, Activity, Object, and Amount. The 'Add Non Full-Time Positions' table shows a total of 1,500 for non-full-time positions.

At the bottom of the page, there is a footer with the text: 'Copyright 2007 School District of Philadelphia. All Rights Reserved.'

\* Positions included in the PID drop down menu will automatically populate under the Full-Time position area. If a position is **not** in the PID drop down menu, contact John Owens or Theyr McKinzie, and the position will be added within approximately 24 hours.

5. If changes were entered without selecting the “save” or “add” button, the “Cancel” button will take you back to the last saved data.

### **Non Full-Time Position Selection** –

1. “Must haves” for summer reorganization and contractual extra curricular activities need to be entered for Operating Budget. Dollar amounts are provided at the top of the Operating Budget page.
2. Title I Parental Involvement and Professional Development minimums will be entered per the Allotment at the top of the Title I page.
3. To enter a Non Full-Time position, select ACTIVITY and OBJECT. Enter the dollar amount and applicable notes. Click “ADD” button when finished.
4. To determine number of hours that have been budgeted for Contractual Extra Curricular, divide the total dollar amount entered by the Teacher EC rate provided. For all other Extra Curricular, Professional Development, Overtime and Per Diem Services, please use the rates provided to determine how much to budget for each position (See page 3 for rates).
5. All Extra Curricular, Professional Development, Overtime, Per Diem, Books/Supplies, etc., are to be purchased in the “Non Full-Time Position Selections” section.





## **Appendix K: Office of Management and Budget School Budget Contacts**

440 N. Broad Street  
3rd Floor, Suite 340  
Philadelphia, PA 19130  
215-400-4510 (Main Number)  
215-400-4511,2 (Faxes)

### **School Area Budgets**

Mary Deissler, Principal Financial Analyst	215-400-5453	mdeissler
Kathryn Jones, Senior Financial Analyst	215-400-5455	kajones
Roger Haynes, Financial Analyst	215-400-6680	rhaynes
Barbra Bell, Financial Analyst	215-400-5458	bpignatelli
Latanya Vicks, Financial Management Trainee	215-400-5746	lvicks
Deborah Hariston, Budget Tech Assistant	215-400-5459	dhariston
Sidney Jones, Budget Operations Assistant	215-400-6648	sihjones

### **Grants**

Bill Higgins, Principal Financial Analyst	215-400-5467	whiggins
Mervyn Becker, Senior Financial Analyst	215-400-5495	mebecker
Delores Hawkins Senior Financial Analyst	215-400-5441	dehawkins
Halina Jakubowska, Senior Financial Analyst	215-400-5443	hjakubowska
Berni Lindinger, Senior Financial Analyst	215-400-5393	blindinger
Anthony Pane, Senior Financial Analyst	215-400-5446	apane
Elana Feldberg, Financial Analyst	215-400-6527	efeldberg
Christopher Fuhr, Financial Analyst	215-400-6696	cfuhr
Anthony Draper, Financial Management Trainee	215-400-5932	adraper
Gale Goodman, Budget Operations Assistant	215-400-6259	ggoodman