

# **School District of Philadelphia**

## **Budget 101: Understanding the District's Budget**

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April 18, 2019

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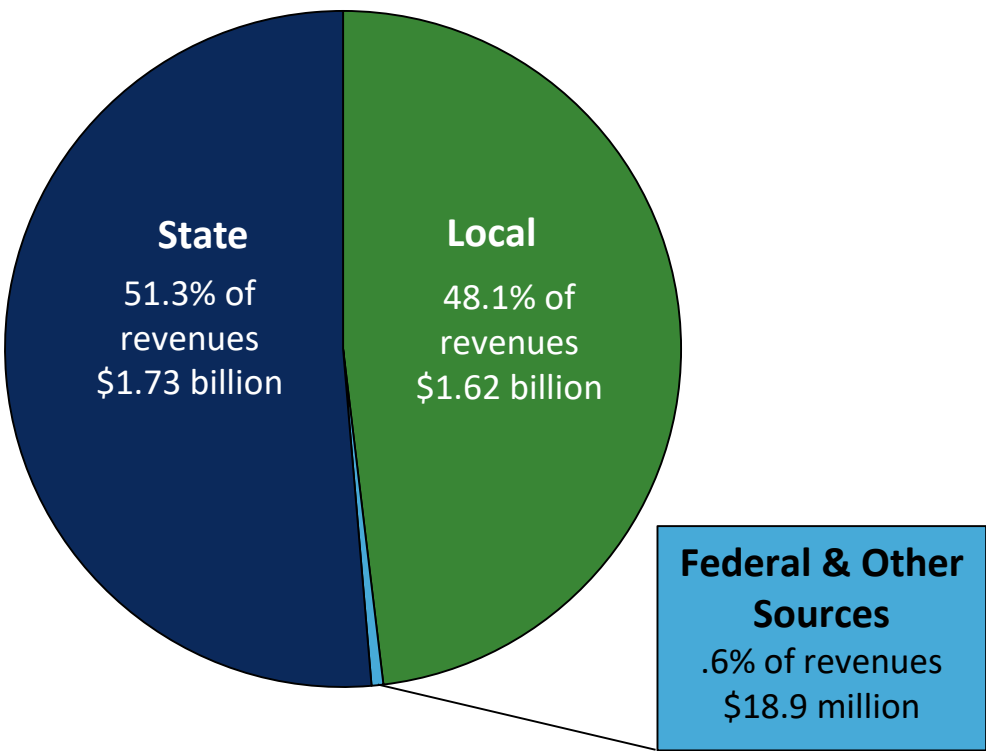
# **OPERATING REVENUES**

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# Revenue Summary

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

**FY20 Projected  
Operating Budget**

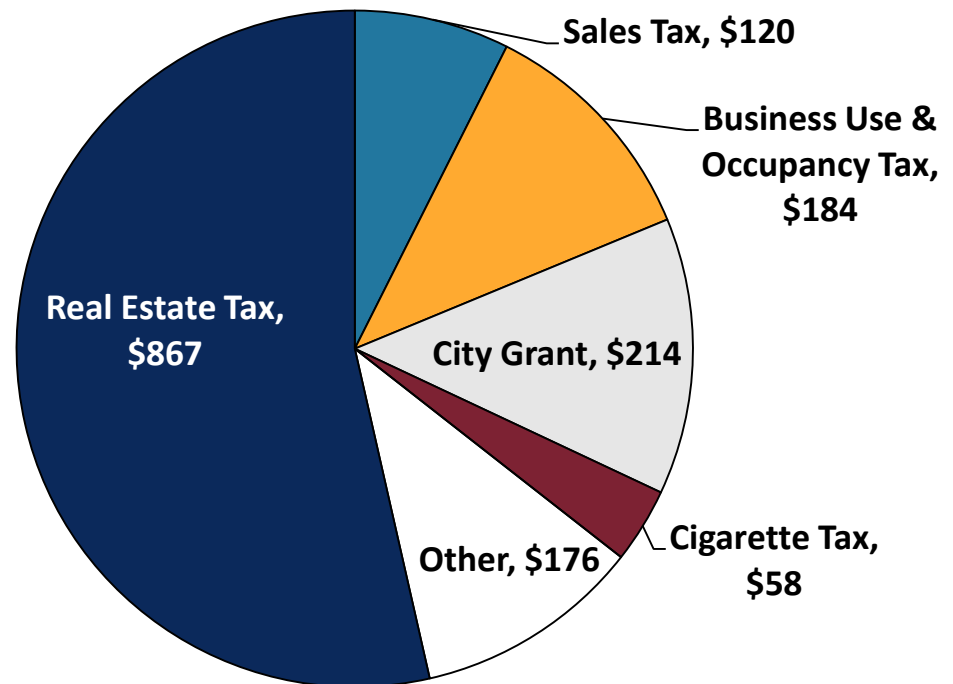


# Local Revenue Detail

Approximately 54% of local revenues are generated from real estate tax. The remaining 46% of revenues come from other taxes and fees and the City grant.

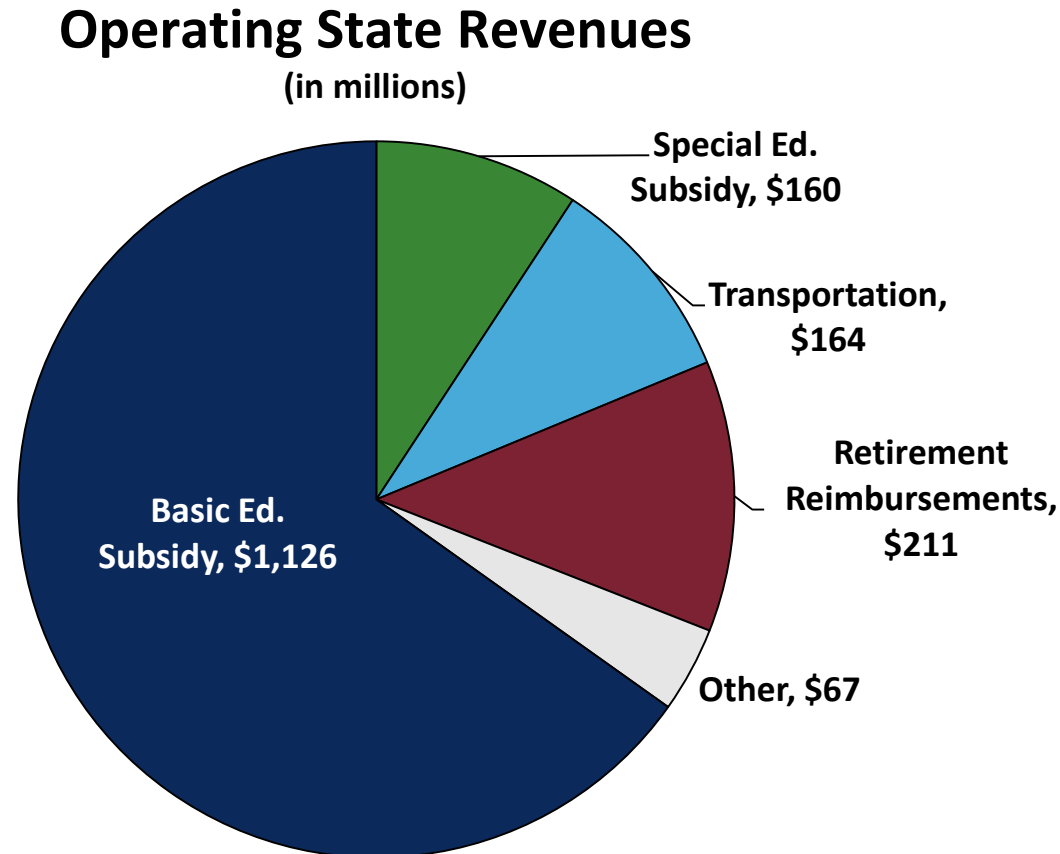
- Of the City's total tax millage of 13.998 mills, 7.681 is dedicated to the School District.

**Operating Local Revenues**  
(in millions)



# State Revenue Detail

Approximately 65% of state revenues are provided through the basic education subsidy. The remaining 35% of revenues come from other subsidies and retirement reimbursement.



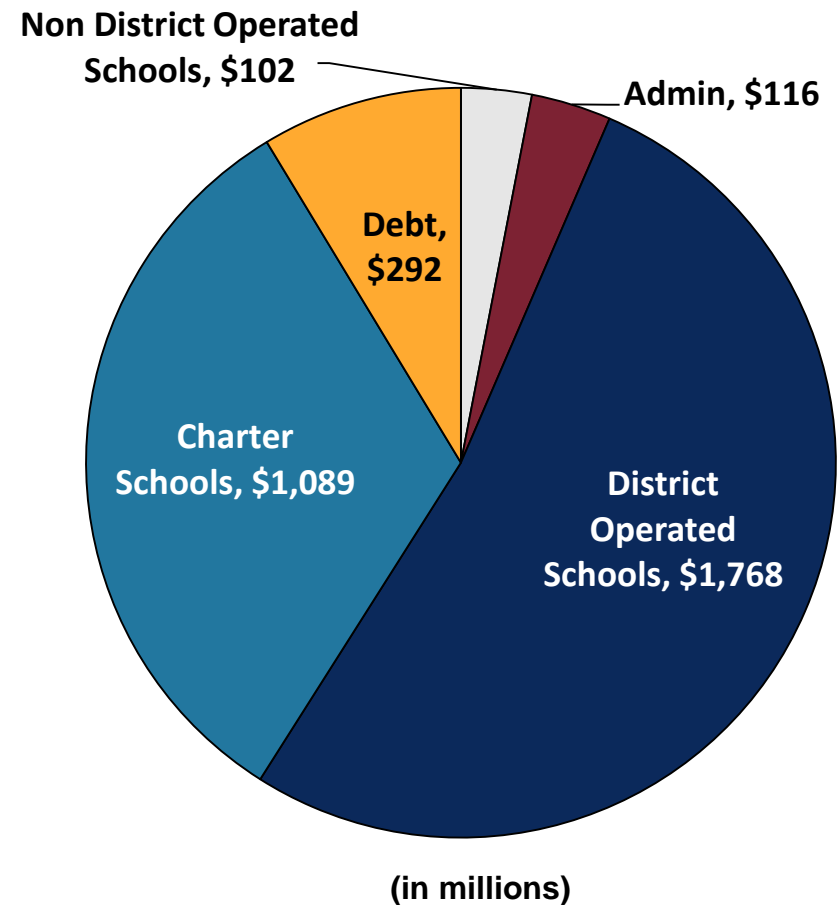
# **OPERATING EXPENDITURES**

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# Expenditure Summary

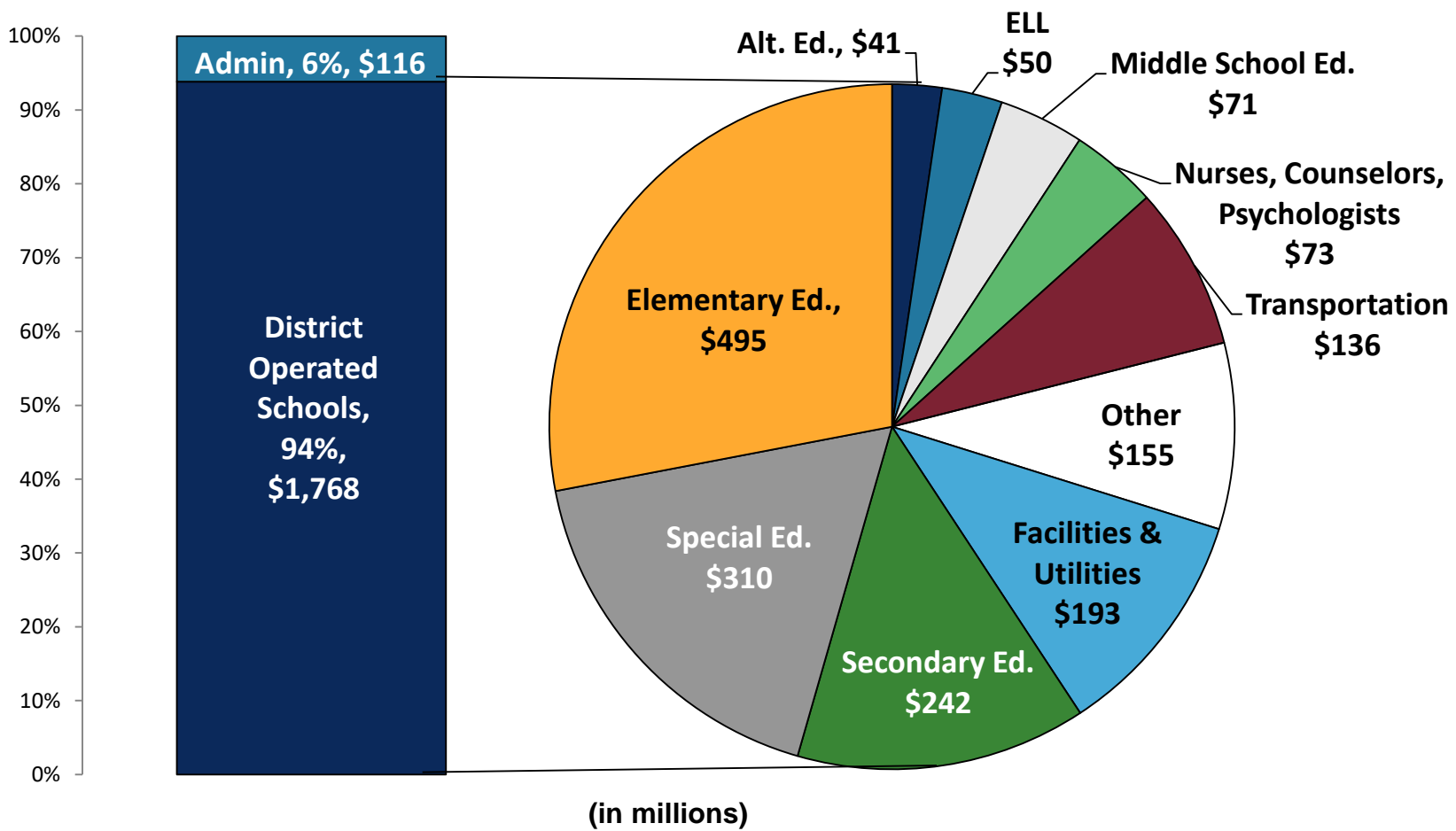
The District spends the majority of its \$3.37 billion budget on District and charter operated schools.

- The District's FY20 projected budget includes operating expenditures of \$3.37 billion.
- The District spends:
  - \$2,959M or 87.9% of the District's budget is spent in schools
  - \$292M or 8.7% of its budget on debt service
  - \$116M or 3.4% of its budget on administration



# District-Operated School Expenditures

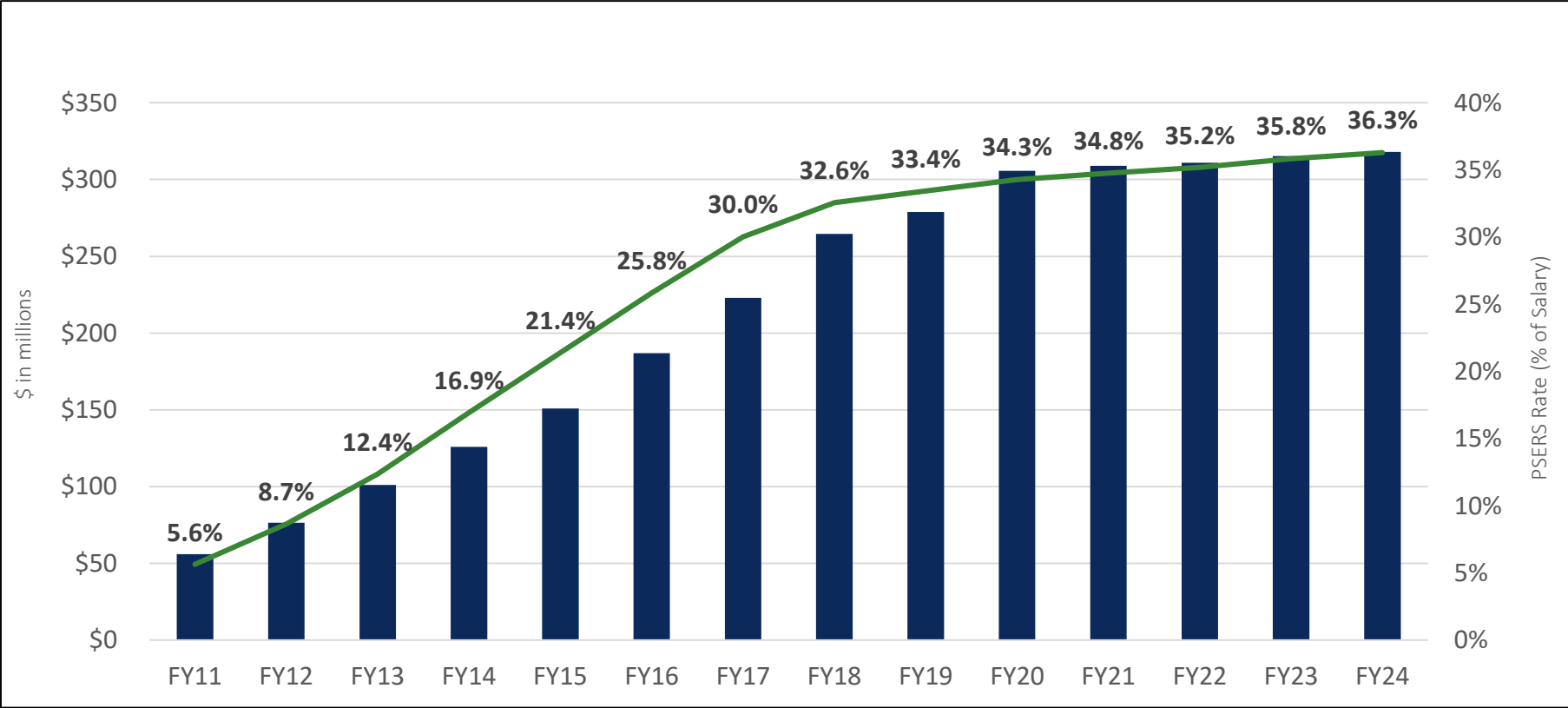
The \$1.8 billion spent on District Operated Schools (DOS) is allocated as follows:





# Pension Cost Growth

Since FY11, the District has experienced a more than 500% increase in pension rates, resulting in over a quarter of a billion dollar increase in annual payments during that time.



# **SCHOOL BUDGETS**

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# Components of a School's Budget

- School-Based Allocations
  - Operating Resources
    - Administration & Support (principal, assistant principal, counselor, secretary, student climate support)
    - Enrollment driven + prep teachers
    - Per Pupil Allocations
  - Grant Resources
    - Title I
    - School Intervention Grants
    - Other
- Centrally-Allocated Resources
  - Special Education, Nurses, English as a Second Language (ESL) teachers, Facilities, Security, etc.

# Operating Funds: FY20 Allocation Method

Position/ Resource	Allocation Method	
<b>Teachers</b>	Schools are allotted regular education teachers to meet specified class size limits and to provide prep time for each teacher. Class size limits are: Grades K-3: 30 students      Grades 4-12: 33 students      CTE Schools: 24 students Kindergarten teachers will be funded by Title I and Ready to Learn in FY20	
<b>Principal</b>	One principal per school	
<b>Assistant Principals</b>	700-1,349 students: 1 assistant principal      2,650-3,299: 4 assistant principals 1,350-1,999 students: 2 assistant principals      Over 3,299 students: 5 assistant principals 2,000-2,649: 3 assistant principals Neighborhood high schools are provided one additional assistant principal to support ninth grade	
<b>Counselors</b>	All schools are provided at least one counselor 0-949 students: 1 counselor      2,250-2,899 students: 4 counselors 950-1,599 students: 2 counselors      Over 2,899 students: 5 counselors 1,600-2,249 students: 3 counselors	
<b>Secretaries</b>	0-1,149 students: 1 secretary      2,250-3,349 students: 3 secretaries 1,150-2,249 students: 2 secretaries      Over 3,349 students: 4 secretaries	
<b>Student Climate Support (SCS) 3 hour</b>	0-449 students: 3 SCS      950-1,249 students: 7 SCS 450 -599 students: 4 SCS      1,250-1,599 students: 8 SCS 600-749 students: 5 SCS      1,600 – 1,999 students: 10 SCS 750-949 students: 6 SCS      Over 1,999 students: 12 SCS Additional student climate staff are provided to schools with more than one building: 2 buildings: 2 SCS      3 buildings: 4 SCS	

# Operating Funds: Allocation Method (cont.)

Position/ Resource	Allocation Method						
<b>\$100 Teacher Allotment</b>	\$100 per teacher type position (i.e. teacher, counselor)						
<b>Summer Reorganization</b>	<p>Schools must pay staff for Summer Registration/ Reorganization days.</p> <table> <tr> <td><u>Elementary Schools</u></td><td><u>Middle and High Schools</u></td></tr> <tr> <td>10 days for secretaries (daily rate=\$241.54)</td><td>10 days for secretaries (daily rate=\$241.54)</td></tr> <tr> <td>2 days for scheduler (daily rate = \$476.38)</td><td>10 days for roster chair (daily rate=\$476.38)</td></tr> </table>	<u>Elementary Schools</u>	<u>Middle and High Schools</u>	10 days for secretaries (daily rate=\$241.54)	10 days for secretaries (daily rate=\$241.54)	2 days for scheduler (daily rate = \$476.38)	10 days for roster chair (daily rate=\$476.38)
<u>Elementary Schools</u>	<u>Middle and High Schools</u>						
10 days for secretaries (daily rate=\$241.54)	10 days for secretaries (daily rate=\$241.54)						
2 days for scheduler (daily rate = \$476.38)	10 days for roster chair (daily rate=\$476.38)						
<b>Discretionary Funds</b>	<ul style="list-style-type: none"> <li>- \$140 per student for schools identified as Model or Reinforce according to SDP's SPR</li> <li>- \$165 per student for schools identified as Watch of Intervene according to SDP's SPR</li> </ul> <p>These funds may be used for staff, supplies, textbooks, computers, extra-curricular activities, parent outreach, etc.</p>						
<b>Extra-Curricular</b>	120 hours per Elementary School (\$7,036 per Elementary School)						
<b>Small Schools</b>	Schools with enrollment less than 325 students receive up to an additional \$50,000						
<b>Art</b>	<p>\$10 per pupil for Elementary Schools, \$15 per pupil for Middle Schools, \$20 per pupil for High Schools</p> <p>Arts programs: \$50,000 for schools with designated arts programs</p>						
<b>International Baccalaureate</b>	International Baccalaureate (IB) programs: Schools with IB programs receive an additional 1.6 teachers						

# Selected Centrally Allocated Resources

Certain additional resources are allocated across all schools, including:

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

# Guide to Reading the FY2019-20 School Budget Book

- The FY2019-20 School Budget Book, organized by Councilmanic District, includes a one-page summary of historic and projected budgets for each District operated school with the following:
  - Enrollment
  - Position and expenditure budget detail
  - Economically Disadvantaged Rate (as a % of school population)
- The page facing each school's budget page contains the School Progress Report (SPR) for the school
- The School Budget Book also includes:
  - Map of schools by Councilmanic District
  - SPRs for participating charter schools
- The School Budget Book can be accessed on the District's Budget and Finance website
  - [https://cdn.philasd.org/offices/budget/FY20%20School%20Budget%20Book\\_Web.pdf](https://cdn.philasd.org/offices/budget/FY20%20School%20Budget%20Book_Web.pdf)

# Guide to Reading the FY2019-20 School Budget Book

## 2019-2020 School Budget

### Gilbert Spruance School

Basic Information	
Council District	7th
Organization Code	8850
School Level	K-8 School
Economically Disadvantaged Rate*	75.09%

← Basic school information

School Budgets reflect the previous investments made in areas such as early literacy and college and career readiness, and support additional priorities to further improve academic outcomes for students across the city. New investments align with the goals of Action Plan 3.0, and include the expansion of Early Literacy supports to grades 4 & 5; additional modernized classrooms; additional teachers for English language learners; and enhanced supports for students with disabilities. The District continues its efforts to balance making needed investments with maintaining financial stability.

	FY17	FY19	FY20 Projected
Enrollment**	1,516	1,393	1,328

← Historic and projected enrollment

#### Operating Funded Allotments

Position/Expenditure	FY17 Budget	FY19 Budget	FY20 Budget
Principals/Assistant Principals	3.0	2.0	2.0
Teachers - Regular Education	62.4	60.5	59.5
Teachers - Special Education	9.8	10.8	12.0
Counselors/Student Adv./Soc. Serv. Liaisons	2.4	3.0	3.0
Nurses/Health Services	1.6	1.6	1.6
Classroom Assistants/Teacher Assistants	17.0	17.0	19.0
Secretaries	3.0	2.0	2.0
Support Services Assistants	0.0	2.2	0.0
Student Climate Staff	6.0	5.0	6.0
Other	0.8	2.1	1.8
<b>Total Positions</b>	<b>106.0</b>	<b>106.2</b>	<b>106.9</b>
<b>Total Positions (\$)</b>	<b>\$10,695,071</b>	<b>\$10,757,834</b>	<b>\$11,067,393</b>
<b>Supplies/Equipment/Non Full-Time Salaries/Other (\$)**</b>	<b>\$106,335</b>	<b>\$208,039</b>	<b>\$95,085</b>

← Historic and projected budgeted positions and expenditures paid with Operating Funds

#### Grant Funded Allotments

Position/Expenditure	FY17 Budget	FY19 Budget	FY20 Budget
Principals/Assistant Principals	0.0	0.0	0.0
Teachers - Regular Education	7.4	6.8	6.9
Teachers - Special Education	0.2	0.2	0.0
Counselors/Student Adv./Soc. Serv. Liaisons	1.6	3.0	3.0
Nurses/Health Services	0.0	0.0	0.0
Classroom Assistants/Teacher Assistants	0.0	0.0	0.0
Secretaries	0.0	0.0	0.0
Support Services Assistants	9.0	15.8	7.0
Student Climate Staff	1.0	4.0	0.0
Other	0.6	0.7	1.0
<b>Total Positions</b>	<b>19.8</b>	<b>30.5</b>	<b>17.9</b>
<b>Total Positions (\$)</b>	<b>\$1,251,024</b>	<b>\$1,439,886</b>	<b>\$1,272,347</b>
<b>Supplies/Equipment/Non Full-Time Salaries/Other (\$)</b>	<b>\$103,086</b>	<b>\$135,636</b>	<b>\$1,672</b>

← Historic and projected budgeted positions and expenditures paid with Grant Funds

#### Operating and Grant Funded Allotments

Position/Expenditure	FY17 Budget	FY19 Budget	FY20 Budget
<b>Total Positions</b>	<b>125.8</b>	<b>136.7</b>	<b>124.8</b>
<b>Total Positions (\$)</b>	<b>\$11,946,095</b>	<b>\$12,197,720</b>	<b>\$12,339,740</b>
<b>Supplies/Equipment/Non Full-Time Salaries/Other (\$)**</b>	<b>\$209,421</b>	<b>\$343,675</b>	<b>\$96,757</b>

← Summary of historic and projected positions and expenditures



# Guide to Reading the FY2019-20 Consolidated Budget Book

- The FY2019-20 Consolidated Budget Book presents District-wide budgeted revenues and expenditures and includes:
  - Budget in Brief (narrative of the District’s operating, grants, food, capital, and health funds)
  - Lump Sum and Comparative Statements
  - Description of operating and grant revenues
  - Budgeted position and expenditure reports
  - Budget Information and Timeline
  - District Data Overview
- Key Definitions
  - FTE (Full-Time Equivalent Positions): the number of full-time equivalent District employees, categorized by position type
  - District Function: expenditures and positions are categorized by District activity or office
  - Funding Source: the source of the money used to fund the District’s expenditures
  - Object: a classification of each dollar spent by type of payment (e.g. personnel, contracts, books and supplies)
- The Consolidated Budget Book can be accessed on the District’s Budget and Finance website
  - [https://cdn.philasd.org/offices/budget/FY20%20Consolidated%20Budget%20Book\\_Web.pdf](https://cdn.philasd.org/offices/budget/FY20%20Consolidated%20Budget%20Book_Web.pdf)

**Budget Summary**  
**Consolidated Budget Schedules**

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

Budget Functions- All Funds					
1	2	3	4	5	5-4
Dollars by Functional Area	FY18 Actuals	FY19 Adopted Budget	FY19 Projected	FY20 Requested Budget	Increase or (Decrease)
District Operated Schools - Instructional	1,439,439,306	1,478,002,513	1,501,673,863	1,566,643,396	64,969,533
District Operated Schools - Instructional Support	65,495,596	59,794,624	81,419,370	75,886,579	(5,532,791)
District Operated Schools - Pupil - Family Support	106,194,709	107,387,821	117,751,061	126,754,246	9,003,185
District Operated Schools - Operational Support	880,290,543	1,042,438,195	1,026,408,603	1,196,713,951	170,305,348
Non-District Operated Schools	1,016,736,998	1,110,067,895	1,126,954,566	1,229,063,043	102,108,477
<b>Subtotal: School Budgets including Non-District Operated Schools</b>	<b>3,508,157,152</b>	<b>3,797,691,047</b>	<b>3,854,207,463</b>	<b>4,195,061,216</b>	<b>340,853,753</b>
Chief Academic Support Officer	51,342,087	59,034,338	37,339,074	37,818,146	479,072
Chief Student Support Services	11,824,669	15,265,834	16,406,032	17,646,957	1,240,924
Chief Financial Officer	16,649,200	16,540,960	18,715,333	18,504,910	(210,424)
Chief Operations Officer	20,831,083	22,902,089	22,731,592	23,618,608	887,016
Chief Talent Officer	13,441,431	18,185,483	14,974,698	16,239,623	1,264,925
Chief Information Officer	20,697,827	21,425,068	21,660,109	23,143,511	1,483,402
Office of the Superintendent/CEO	17,165,405	19,150,415	19,620,120	20,474,664	854,544
Board of Education	4,271,995	4,482,891	4,933,721	5,243,169	309,448
Chief of Schools Officer	6,725,628	9,278,103	10,254,646	10,751,472	496,826
<b>Subtotal: Administrative Support Operations</b>	<b>162,949,325</b>	<b>186,265,181</b>	<b>166,635,326</b>	<b>173,441,059</b>	<b>6,805,733</b>
Undistributed Budgetary Adjustments	(14,078,600)	(4,487,359)	(9,687,782)	(7,003,117)	2,684,665
<b>Subtotal: Undistributed Budgetary Adjustments</b>	<b>(14,078,600)</b>	<b>(4,487,359)</b>	<b>(9,687,782)</b>	<b>(7,003,117)</b>	<b>2,684,665</b>
<b>District-Wide Total</b>	<b>3,657,027,877</b>	<b>3,979,468,869</b>	<b>4,011,155,007</b>	<b>4,361,499,158</b>	<b>350,344,151</b>



Funds budgeted in schools for instruction and operations (including debt service and capital programming)



Funds budgeted for Administrative Support



Undistributed Budgetary Adjustments not applicable to a single functional area

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

## District Summary - All Funds by Position Type

Budget Functions - All Funds					
1	2	3	4	4-3	6
Position Type	FY18 Amended FTE	FY19 Projected FTE	FY20 Projected FTE	Difference in FTE	FY20 as a % of Total Workforce
Teachers - Regular Education	6,894.1	7,039.1	7,077.1	38.0	35.42%
Teachers - Special Education	1,426.0	1,473.5	1,532.5	59.0	7.67%
Teachers - Early Education	90.0	88.0	89.0	1.0	0.45%
<b>Teachers Subtotal</b>	<b>8,410.1</b>	<b>8,600.6</b>	<b>8,698.6</b>	<b>98.0</b>	<b>43.53%</b>
Support Services Assistants	564.8	589.0	524.6	(64.4)	2.63%
Cleaners/Custodial Assistants	828.0	930.0	930.0	0.0	4.65%
Classroom Assistants/Teacher Assistants	2,171.0	2,341.0	2,494.2	153.2	12.48%
Counselors/Student Adv./ Soc. Serv. Liaisons	504.6	595.7	647.5	51.7	3.24%
Secretaries	274.0	280.0	275.0	(5.0)	1.38%
Bus Drivers	330.4	332.1	331.1	(1.0)	1.66%
Principals/Assistant Principals	386.5	408.7	418.8	10.1	2.10%
Food Service Workers	759.6	743.8	747.8	4.0	3.74%
Bus Attendants	428.0	418.0	418.0	0.0	2.09%
Building Engineers	337.0	333.0	333.0	0.0	1.67%
School Police Officers	386.0	386.0	386.0	0.0	1.93%
Nurses/Health Services	340.0	337.0	342.0	5.0	1.71%
Facilities Support/Trades	382.0	414.0	430.0	16.0	2.15%
Psychologist	126.0	132.0	139.0	7.0	0.70%
Other	1,314.3	1,523.9	1,654.1	130.2	8.28%
Student Climate Staff	1,203.7	1,225.3	1,211.5	(13.8)	6.06%
<b>All Other Subtotal</b>	<b>10,335.8</b>	<b>10,989.5</b>	<b>11,282.5</b>	<b>293.0</b>	<b>56.47%</b>
<b>District Total - All Funds</b>	<b>18,745.9</b>	<b>19,590.1</b>	<b>19,981.0</b>	<b>391.0</b>	<b>100.00%</b>

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



Teacher FTEs by teacher type



Other instructional and support staff FTEs by position type



Total District FTEs

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

## District Summary – All Funds by Function and Fund Category

### School Budgets including Non-District Operated Schools

#### District Operated Schools - Instructional

1	FY19 Projected				FY20 Requested Budget				Diff FY20 to FY19	
	2	3	4	5	6	7	8	9	10	11
	Operating	Categorical	Capital/ Food/Print	Total	Operating	Categorical	Capital/ Food/Print	Total	\$ Increase/ (Decrease)	%
<b>Elementary - K-8 Education</b>										
	<b>Fund Source</b>									
Teachers	378,893,398	103,790,158	0	482,683,556	415,647,026	79,374,873	0	495,021,898	12,338,342	2.56%
Principals	39,961,340	6,081,170	0	46,042,510	40,172,376	7,936,712	0	48,109,088	2,066,578	4.49%
Other Instructional Staff/Student Support	5,878,662	9,452,419	0	15,331,081	6,317,327	7,948,913	0	14,266,240	(1,064,841)	-6.95%
Non-Instructional	19,302,676	13,699,271	0	33,001,946	19,859,772	15,359,771	0	35,219,543	2,217,596	6.72%
NFT/Other Personal Services	8,687,672	4,211,722	0	12,899,394	5,061,150	1,338,877	0	6,400,027	(6,499,367)	-50.39%
Salary Savings and Other Adjustments	(10,170,382)	(10,719,116)	0	(20,889,498)	(8,112,926)	(16,857,634)	0	(24,970,560)	(4,081,062)	19.54%
Non Personal Services	12,485,059	10,958,752	0	23,443,811	16,152,892	4,019,155	0	20,172,047	(3,271,764)	-13.96%
<b>Elementary - K-8 Education Total</b>	<b>455,038,445</b>	<b>137,474,388</b>	<b>0</b>	<b>592,512,834</b>	<b>495,097,638</b>	<b>99,120,674</b>	<b>0</b>	<b>594,218,312</b>	<b>1,705,478</b>	<b>0.29%</b>
<b>Middle School Education</b>										
Teachers	54,781,546	3,040,193	0	57,821,738	56,311,801	3,998,077	0	60,309,878	2,488,139	4.30%
Principals	5,435,885	654,587	0	6,090,472	5,194,395	740,630	0	5,935,025	(155,447)	-2.55%
Other Instructional Staff/Student Support	663,254	494,406	0	1,157,660	518,827	618,882	0	1,137,710	(19,950)	-1.72%
Non-Instructional	2,386,908	1,009,336	0	3,396,244	2,426,133	1,163,982	0	3,590,115	193,871	5.71%
NFT/Other Personal Services	1,356,215	75,206	0	1,431,421	859,625	53,019	0	912,644	(518,777)	-36.24%
Salary Savings and Other Adjustments	(699,379)	0	0	(699,379)	(759,845)	0	0	(759,845)	(60,466)	8.65%
Non Personal Services	5,929,316	565,901	0	6,495,217	6,544,715	515,799	0	7,060,514	565,297	8.70%
<b>Middle School Education Total</b>	<b>69,853,748</b>	<b>5,839,629</b>	<b>0</b>	<b>75,693,376</b>	<b>71,095,654</b>	<b>7,090,389</b>	<b>0</b>	<b>78,186,043</b>	<b>2,492,667</b>	<b>3.29%</b>

Where  
funds are  
budgeted



Each functional area shows FY19 and FY20 Projected spending by source of funds and type of spending

# Full Time Personnel by Function and Fund Category pages, beginning on page 111, present FTE detail by functional area

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

### School Budgets including Non-District Operated Schools

#### District Operated Schools - Instructional

	FY19 Projected				FY20 Requested Budget				Diff FY20 to FY19	
1	2	3	4	5	6	7	8	9	10	11
	Operating FTE	Categorical FTE	Capital/ Food/Print FTE	Total FTE	Operating FTE	Categorical FTE	Capital/ Food/Print FTE	Total FTE	+/-	%
<b>Elementary - K-8 Education</b>										
	<b>Fund Source</b>									
Teachers	3,300.8	895.1	0.0	4,195.9	3,452.6	666.6	0.0	4,119.2	(76.7)	-1.83%
Principals	195.2	40.3	0.0	235.5	190.7	49.8	0.0	240.5	5.0	2.11%
Other Instructional Staff/Student Support	187.2	421.8	0.0	609.0	214.4	348.4	0.0	562.8	(46.2)	-7.58%
Non-Instructional	576.2	522.5	0.0	1,098.7	529.5	535.0	0.0	1,064.5	(34.2)	-3.11%
<b>Elementary - K-8 Education Subtotal</b>	<b>4,259.5</b>	<b>1,879.6</b>	<b>0.0</b>	<b>6,139.1</b>	<b>4,387.2</b>	<b>1,599.8</b>	<b>0.0</b>	<b>5,987.0</b>	<b>(152.1)</b>	<b>-2.48%</b>
<b>Middle School Education</b>										
Teachers	478.0	28.6	0.0	506.6	465.0	41.4	0.0	506.4	(.2)	-0.04%
Principals	27.3	4.7	0.0	32.0	25.4	4.7	0.0	30.1	(1.9)	-6.03%
Other Instructional Staff/Student Support	18.4	17.3	0.0	35.7	10.2	18.1	0.0	28.2	(7.5)	-20.98%
Non-Instructional	75.6	32.1	0.0	107.7	63.8	42.4	0.0	106.2	(1.5)	-1.40%
<b>Middle School Education Subtotal</b>	<b>599.3</b>	<b>82.8</b>	<b>0.0</b>	<b>682.0</b>	<b>564.3</b>	<b>106.6</b>	<b>0.0</b>	<b>670.9</b>	<b>(11.1)</b>	<b>-1.63%</b>
<b>Secondary Education</b>										
Teachers	1,391.2	116.7	0.0	1,507.9	1,402.8	156.0	0.0	1,558.8	50.8	3.37%
Principals	76.8	20.0	0.0	96.8	81.4	24.3	0.0	105.7	8.9	9.24%
Other Instructional Staff/Student Support	27.6	33.9	0.0	61.5	20.6	52.6	0.0	73.2	11.7	19.01%
Non-Instructional	142.1	148.2	0.0	290.3	150.8	207.9	0.0	358.7	68.4	23.55%
<b>Secondary Education Subtotal</b>	<b>1,637.8</b>	<b>318.8</b>	<b>0.0</b>	<b>1,956.6</b>	<b>1,655.6</b>	<b>440.8</b>	<b>0.0</b>	<b>2,096.4</b>	<b>139.8</b>	<b>7.15%</b>

Each functional area shows FY19 and FY20 Projected FTEs by fund source and position type

# FY20 Request Budget pages, beginning on page 133, present expenditure detail by major objects (i.e. types of expense)

## District Summary – FY20 Request Budget for All Funds by Function and Major Object

### School Budgets including Non-District Operated Schools

#### District Operated Schools - Instructional

1	2	3	4	5	6	7	8	9	10	11	12
	Salary	Employee Benefits	Contracted Svs - Prof/Tech	Contracted Svs - Property	Contracted Svs - Trans/Comm	Materials & Supplies	Books/ Instructional Aids	Equipment	Scholarships and Stipends	Other	
Function Name	1000	2000	3000	4000	5000	6000	6400	7000	8000	9000	Total
Elementary - K-8 Education	341,266,546	232,779,719	2,819,433	0	162,389	6,310,349	4,770,092	1,824,046	4,285,738	0	594,218,312
Middle School Education	42,555,935	28,569,594	5,458,700	0	45,000	764,262	351,387	441,165	0	0	78,186,043
Secondary Education	137,082,872	92,987,936	4,767,284	127,750	1,824,736	2,257,139	2,430,441	1,101,247	4,500	1,463,164	244,047,069
Secondary Education - Career and Technical	20,609,486	13,597,210	735,779	76,750	99,687	1,652,290	119,959	1,099,184	0	0	37,990,345
Special Ed High Incidence	70,397,654	46,949,158	6,509,112	0	0	2,291,050	287,440	30,465	900,000	0	127,364,879
Special Education -- Low Incidence	122,256,273	93,111,198	12,931,545	400	3,451	441,274	339,600	78,876	66,770	0	229,229,387
Special Education -- Gifted Education	238,396	125,441	204,200	200	57,800	6,600	488,475	2,500	0	0	1,123,612
Turnaround Schools	7,321,964	4,716,740	0	0	0	109,383	581,067	0	0	0	12,729,154
Early Childhood Programs	26,315,096	18,400,261	2,858,625	41,391	227,894	1,020,188	127,722	55,000	59,336,100	0	108,382,277
Summer Programs	837,734	700,002	400,206	0	103,315	139,500	10,000	5,000	0	0	2,195,757
English Language Learners - Instruction	29,811,388	19,885,206	0	0	0	35,300	0	1,587	0	0	49,733,481
Per Diem Substitute Service	1,319,337	1,044,508	29,398,603	0	0	0	0	0	0	0	31,762,448
Itinerant Instrumental Music	4,906,505	3,376,961	0	0	0	7,000	0	0	0	0	8,290,466
Alternative Education - Transition Programs	1,079,116	698,801	6,512,500	0	7,000	15,180	25,487	0	0	0	8,338,084
Alternative Education - Multiple Pathways	3,907,468	2,445,947	26,467,650	0	500	130,318	89,000	11,200	0	0	33,052,083
District Operated Schools - Instructional Subtotal	809,905,770	559,388,681	99,063,637	246,491	2,531,772	15,179,833	9,620,670	4,650,270	64,593,108	1,463,164	1,566,643,396

What funds are spent on

District Function

Each line shows FY20 Projected salary, benefit, contract or other non-personnel budgets for a District function

# Position Detail by Budget Line pages, beginning on page 167, present FTEs by job title

## All Funds Position Detail by Budget Line

### Elementary - K-8 Education

1	2	3	4	5	6	7
Job Title Name	FY18 Filled 1/2/2018	FY19 Filled 1/3/2019	FY19 Projected FTE	FY20 Requested FTE	FTE Increase/ (Decrease)	FY20 Requested Salary
ACADEMIC COACH	0.0	0.0	0.0	6.0	6.0	\$509,793
ASSISTANT PROGRAM COORD	4.0	9.0	9.0	8.7	(.3)	\$273,018
ASST PRINCIPAL	68.0	88.0	88.5	93.5	5.0	\$9,432,457
CLASSROOM ASST	20.0	17.0	18.0	14.2	(3.8)	\$131,239
CLIMATE SUPPORT SPECIALIST	28.0	41.0	42.0	40.0	(2.0)	\$1,208,324
COMMUNITY RELATION LIAISON,FT	0.0	0.0	0.0	.6	.6	\$24,113
CONFLICT RESOLUTION SPECIALIST	1.0	1.0	1.0	1.0	0.0	\$41,887
COUNSELING ASST,BILINGUAL	1.0	1.0	1.0	3.0	2.0	\$90,610
EXECUTIVE SECRETARY	1.0	1.0	1.0	1.0	0.0	\$63,240
LEAD MULTI-TIER SY SP SP,SC CL	0.0	1.0	1.0	1.0	0.0	\$70,000
LIAISON, STUDENT REENTRY&TRANS	0.0	0.0	0.0	1.0	1.0	\$58,831
MULTI TIER SYTM SU SP SCH CL	6.0	9.0	10.0	10.0	0.0	\$612,291
PRINCIPAL	149.0	147.0	147.0	147.0	0.0	\$21,060,361
PROG MGR,INTER&TRANS/ATTEND&TR	1.0	1.0	1.0	0.0	(1.0)	\$0
PROGRAM MGR,SOCIAL WORK SVC IN	1.0	1.0	1.0	1.0	0.0	\$69,434
SCHOOL CLIMATE LIAISON	8.0	20.0	19.8	24.2	4.4	\$1,145,241
SCHOOL CLIMATE MANAGER	44.0	51.0	51.2	52.2	.9	\$3,864,718
SCHOOL COUNSELOR, 10 MONTHS	3.0	2.0	11.8	9.0	(2.8)	\$596,796
SCHOOL IMPROV SUPPORT LIAISON	5.0	6.0	5.4	1.8	(3.6)	\$64,956
SCHOOL OPERATIONS OFFICER	0.0	0.0	1.2	1.4	.2	\$71,844
SECRETARY I	146.0	153.0	155.0	153.0	(2.0)	\$5,623,500

For each District job title, the report shows filled FTEs in FY18 & FY19, projected FTEs for FY19 & FY20, and projected FY20 Salaries



FY18 & FY19  
Filled FTEs

FY19 & FY20  
Projected FTEs

FY20 Projected  
Salaries

# FY20 Budget Timeline

Month	District
March 2019	March 5 – FY20 school budgets released March 7 – Mayor releases City’s proposed Five Year Plan March 6-22 – FY20 school budget meetings March 28 – Board of Education approves FY20 Lump Sum Statement
April 2019	April 18 – Detailed School Budget and District Budget books released April 25 – FY20 Board of Education Budget Hearing
May 2019	May 14 – City Council Budget Hearing May 30 – Board of Education adoption of FY20 Budget and FY19 Amended Budget May – City Council passes bill to authorize District to levy FY20 taxes
July 2019	July – School Board authorizes the issuance and sale of Tax and Revenue Anticipation Notes for FY20