

School District of Philadelphia

Budget 101: Understanding School Budgets

April 23, 2020

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Overview

- This presentation provides an overview of how school budgets are allocated for District-operated schools, including how to read the District's 'School Budget Book' that details school specific information for both District and charter schools.
- School budgets for the 2020-21 school year (FY21) were built in March 2020 based on City and State budget proposals, which predated the Coronavirus issues which are impacting all aspects of District operations and finances. Budgets represented in this presentation and the FY21 School Budget Book may be subject to change as the District gains more information on the impact of the Coronavirus on District finances.
- The school budget book for FY21 can be accessed at the following link:
https://cdn.philasd.org/offices/budget/FY21_School_Budget_Book_FINAL.pdf

Components of a School's Budget

School budgets consist of both school-based allocations and centrally-allocated resources. School-based allocations are managed/purchased by the school. Centrally-allocated resources are assigned to the school by administrative program offices and cannot be traded off for other purposes or supports.

■ School-Based Allocations

Operating	Grants
<ul style="list-style-type: none">• Administration & Support (principal, assistant principal, counselor, secretary, student climate support)• Enrollment driven + prep teachers• Per Pupil Allocations	<ul style="list-style-type: none">• Title I• School Intervention Grants• Ready to Learn• Other

■ Centrally-Allocated Resources

<ul style="list-style-type: none">• Special education teachers• English as a Second Language (ESL) teachers• Nurses	<ul style="list-style-type: none">• Facilities• School Safety• Bilingual Counseling Assistants• Bus Attendants
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FY21 Operating Funds: School-based Allocation Method

Position/ Resource	Allocation Method	
Teachers	Schools are allotted regular education teachers to meet specified class size limits and to provide prep time for each teacher. Class size limits are: Grades K-3: 30 students Grades 4-12: 33 students CTE Schools: 24 students Kindergarten teachers will be funded by Title I and Ready to Learn in FY21	
Principal	One principal per school	
Assistant Principals	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	
Counselors	All schools are provided at least one counselor 0-949 students: 1 counselor 2,250-2,899 students: 4 counselors 950-1,599 students: 2 counselors Over 2,899 students: 5 counselors 1,600-2,249 students: 3 counselors	
Secretaries	0-1,149 students: 1 secretary 2,250-3,349 students: 3 secretaries 1,150-2,249 students: 2 secretaries Over 3,349 students: 4 secretaries	
Student Climate Support (SCS) 3 hour	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	

FY21 Operating Funds: School-based Allocation Method

Position/ Resource	Allocation Method		
\$100 Teacher Allotment	\$100 per teacher type position (i.e. teacher, counselor)		
Summer Reorganization	Schools must pay staff for Summer Registration/ Reorganization days. <table border="0" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> <u>Elementary Schools</u> 10 days for secretaries (daily rate=\$241.54) 2 days for scheduler (daily rate = \$476.38) </td> <td style="width: 50%; vertical-align: top;"> <u>Middle and High Schools</u> 10 days for secretaries (daily rate=\$241.54) 10 days for roster chair (daily rate=\$476.38) </td> </tr> </table>	<u>Elementary Schools</u> 10 days for secretaries (daily rate=\$241.54) 2 days for scheduler (daily rate = \$476.38)	<u>Middle and High Schools</u> 10 days for secretaries (daily rate=\$241.54) 10 days for roster chair (daily rate=\$476.38)
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Discretionary Funds	- \$140 per student for schools identified as Model or Reinforce according to SDP's SPR - \$165 per student for schools identified as Watch of Intervene according to SDP's SPR These funds may be used for staff, supplies, textbooks, computers, extra-curricular activities, parent outreach, etc.		
Extra-Curricular	120 hours per Elementary School (\$7,036 per Elementary School)		
Small Schools	Schools with enrollment less than 325 students receive up to an additional \$50,000		
Art	\$10 per pupil for Elementary Schools, \$15 per pupil for Middle Schools, \$20 per pupil for High Schools Arts programs: \$50,000 for schools with designated arts programs		
International Baccalaureate	International Baccalaureate (IB) programs: Schools with IB programs receive an additional 1.6 teachers		

Selected Centrally-Allocated Resources

Additional resources are allocated across all schools, including:

- Special Education Teachers
- Special Education Assistants
- Nurses
- Career and Technical Education Teachers
- English as a Second Language (ESL) Teachers
- Bilingual Counseling Assistants
- School Police Officers
- Psychologists
- Facilities
- Food Services

Guide to Reading the FY2020-21 School Budget Book

- The FY2020-21 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 Percentage (as a % of school population)
- As available, school budgets are accompanied by a School Progress Report (SPR) for the school
- The School Budget Book also includes:
 - Map of schools by Councilmanic District
 - SPRs for participating charter schools
 - Capital improvement projects planned for each District-operated school
- The School Budget Book can be accessed on the District’s Budget and Finance website:
 - https://cdn.philasd.org/offices/budget/FY21_School_Budget_Book_FINAL.pdf

Guide to Reading the FY2020-21 School Budget Book

2020-2021 School Budget

Gilbert Spruance School

Basic Information	
Council District	7th
Organization Code	8350
School Level	K-8 School
Economically Disadvantaged Percentage*	75.00%



Basic school information

School budgets reflect previous investments made in early literacy, college and career readiness, and other areas to improve academic outcomes for students. New investments align with the goals of Action Plan 3.0 and include additional teachers for English language learners, enhanced climate supports, and expansion of professional development. The District continues its efforts to balance making needed investments with maintaining financial stability.

	FY19	FY20	FY21 Projected
Enrollment**	1,393	1,377	1,357



Historic and projected enrollment

Operating Funded Allotments

Position/Expenditure	FY19 Budget	FY20 Budget	FY21 Budget
Principals/Assistant Principals	2.0	2.3	2.3
Teachers - Regular Education	60.5	60.6	60.5
Teachers - Special Education	10.8	11.8	13.0
Classroom Assistants/Teacher Assistants	17.0	20.0	20.0
Climate & Behavioral Specialists/Social Workers	1.0	0.0	0.0
Counselors/Student & Community Supports	4.1	3.9	3.3
Nurses/Health Services	1.6	1.6	1.6
Secretaries	2.0	2.0	3.0
Student Climate Staff	5.0	6.0	8.0
Support Services Assistants	2.2	0.0	0.0
Other	1.0	2.0	2.0
Total Positions	107.2	110.2	113.7
Total Positions (\$)	\$10,886,734	\$11,469,306	\$11,743,546
Contracts/Supplies/Non Full-Time Salaries/Other (\$)**	\$208,039	\$271,453	\$176,212



Historic and projected budgeted positions and expenditures paid with Operating Funds

Grant Funded Allotments

Position/Expenditure	FY19 Budget	FY20 Budget	FY21 Budget
Principals/Assistant Principals	0.0	0.7	0.7
Teachers - Regular Education	6.8	8.8	7.4
Teachers - Special Education	0.2	0.2	0.0
Classroom Assistants/Teacher Assistants	0.0	0.0	0.0
Climate & Behavioral Specialists/Social Workers	2.0	2.0	2.0
Counselors/Student & Community Supports	1.7	1.9	2.3
Nurses/Health Services	0.0	0.0	0.0
Secretaries	0.0	0.0	0.0
Student Climate Staff	4.0	0.0	1.0
Support Services Assistants	14.8	6.0	7.0
Other	0.0	0.0	0.0
Total Positions	29.5	19.6	20.4
Total Positions (\$)	\$1,418,686	\$1,606,814	\$1,546,984
Contracts/Supplies/Non Full-Time Salaries/Other (\$)**	\$144,086	\$2,752	\$8,077



Historic and projected budgeted positions and expenditures paid with Grant Funds

Operating and Grant Funded Allotments

Position/Expenditure	FY19 Budget	FY20 Budget	FY21 Budget
Total Positions	136.7	129.8	134.1
Total Positions (\$)	\$12,305,420	\$13,076,120	\$13,290,530
Contracts/Supplies/Non Full-Time Salaries/Other (\$)**	\$352,125	\$274,205	\$184,289



Summary of historic and projected positions and expenditures