

# **School District of Philadelphia**

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

---

May 6, 2020

---

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

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

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

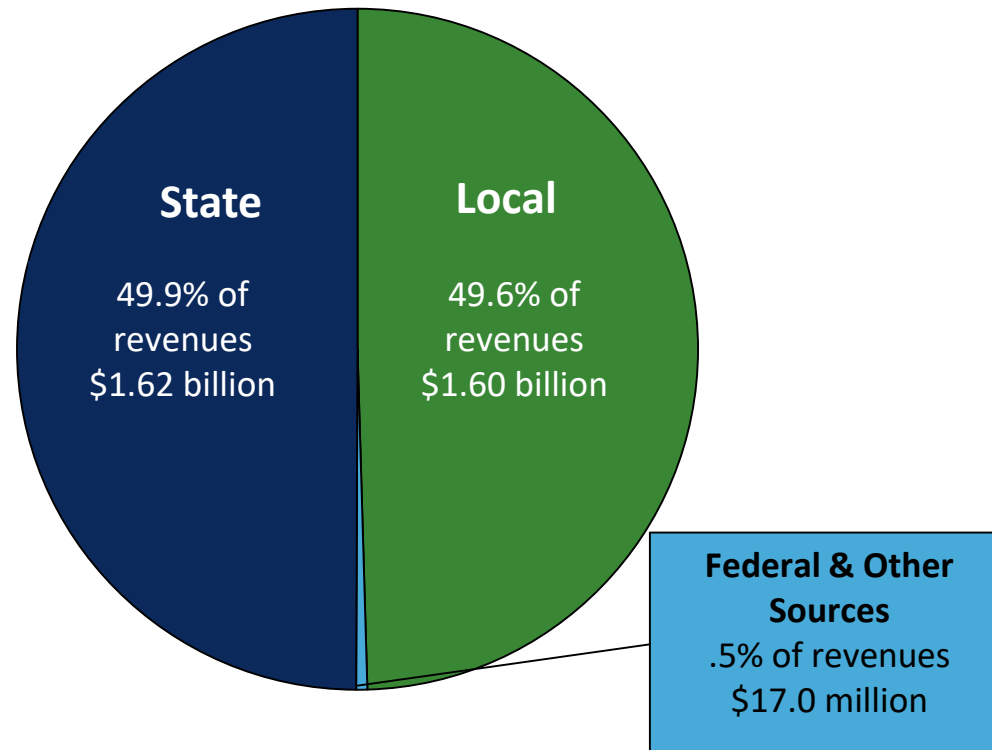
# **OPERATING REVENUES**

---

# Revenue Summary

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

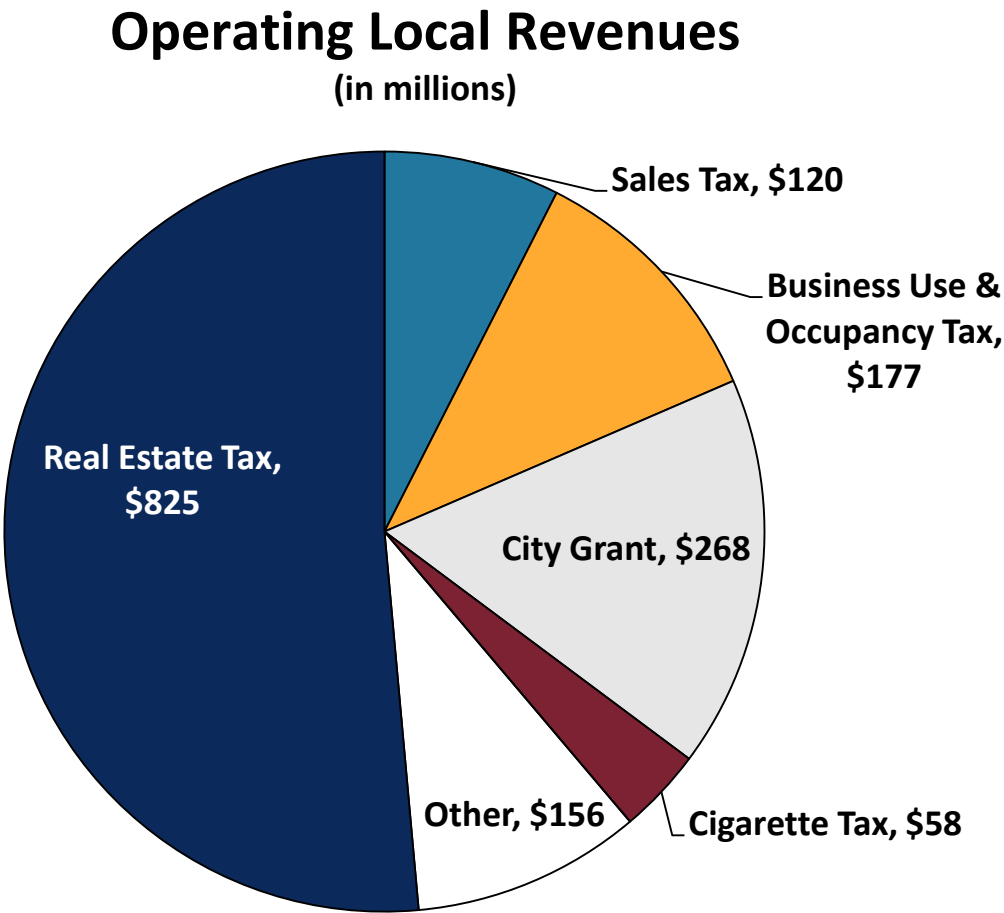
## FY21 Projected Operating Budget



# Local Revenue Detail

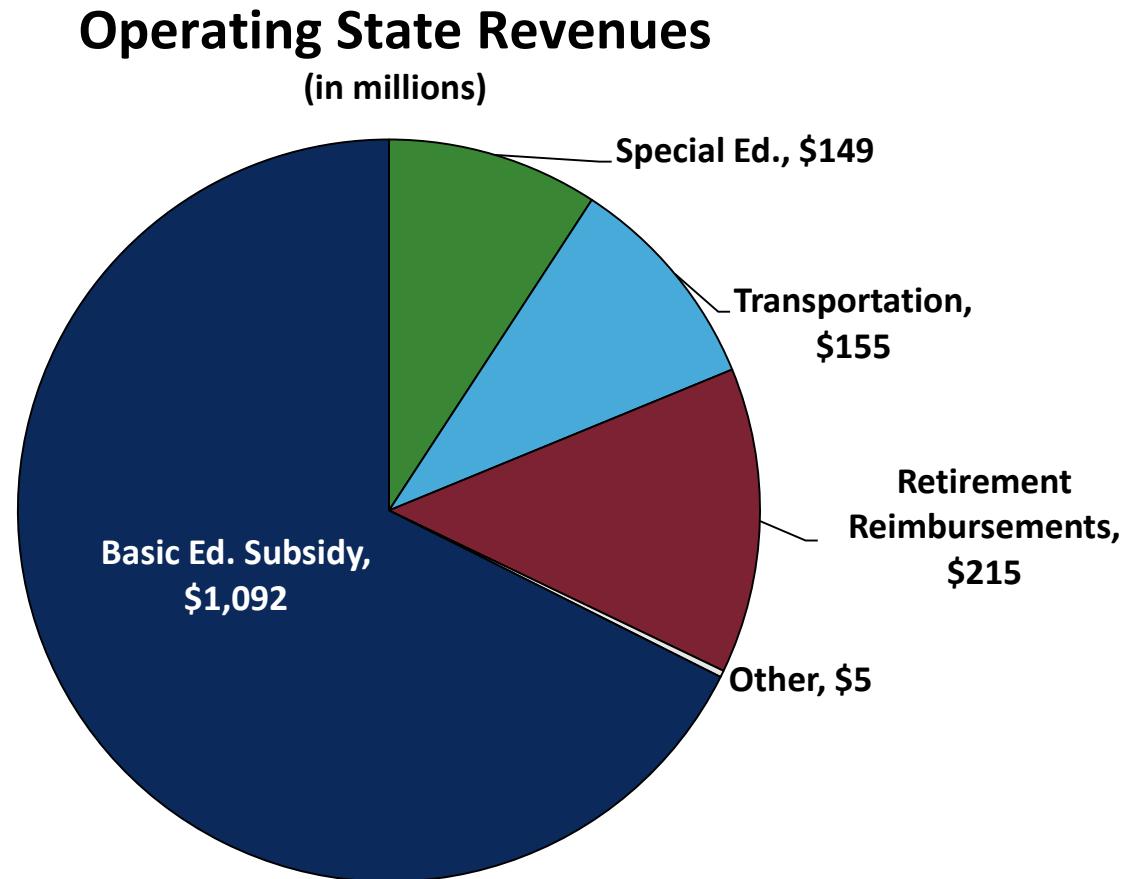
Approximately 51% of local revenues are generated from real estate tax. The remaining 49% of revenues come from other taxes and fees and the City grant.

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



# State Revenue Detail

Approximately 68% of state revenues are provided through the basic education subsidy. The remaining 32% of revenues come from other subsidies and retirement reimbursement.



# **OPERATING EXPENDITURES**

---

# Expenditure Summary

The District spends the majority of its \$3.38 billion budget on District and charter operated schools.

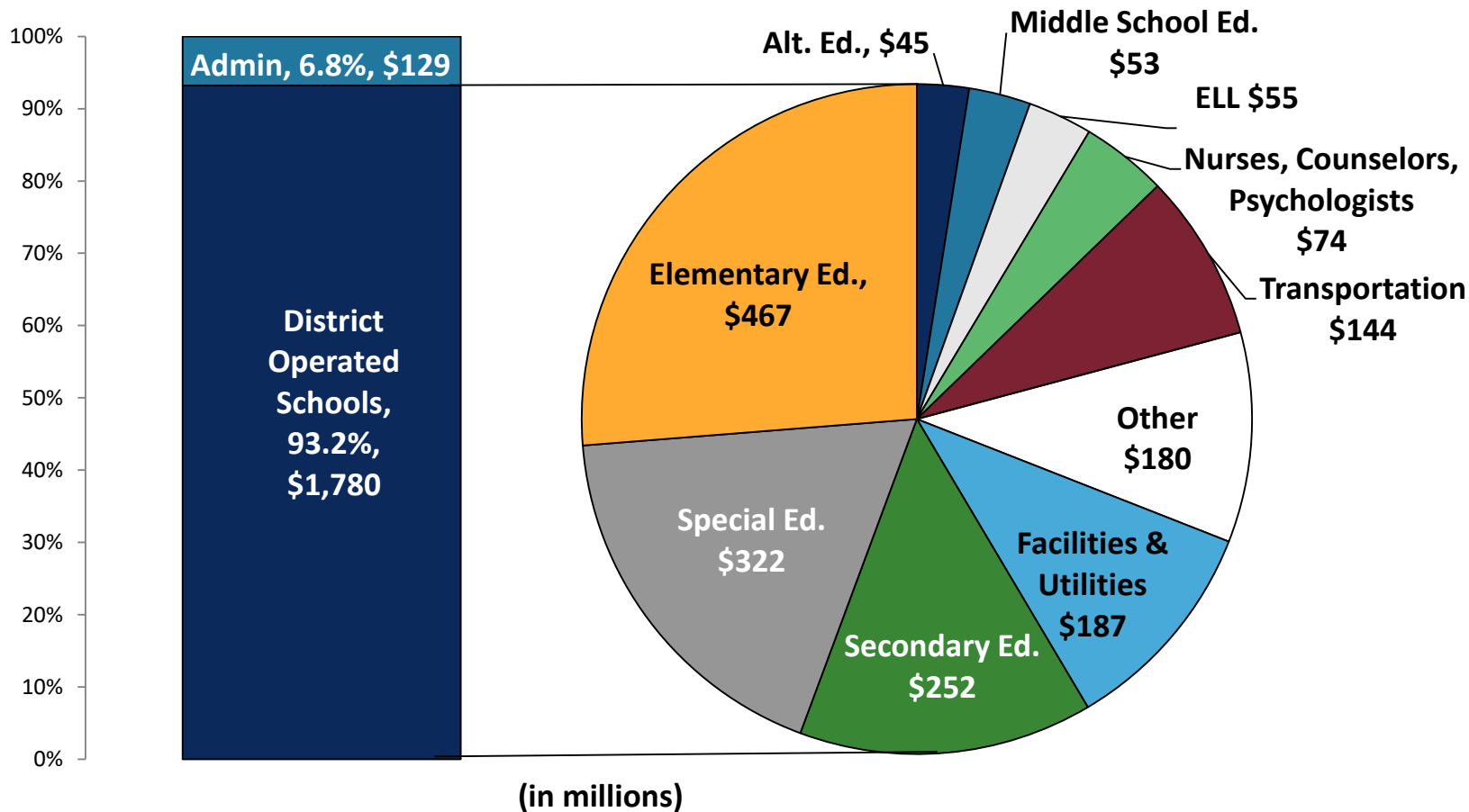
- The District's FY21 projected budget includes operating expenditures of \$3.38 billion.
- Prior to expenditure reductions and expenditure changes for federal revenues, the District is projected to spend:
  - \$3,089M or 87.5% of the District's budget is spent in schools
  - \$312M or 8.8% of its budget on debt service
  - \$129M or 3.7% of its budget on administration
- Additionally, in FY21 the District has anticipated reductions related to:
  - (\$116M) of expenditure reductions related to new federal revenues
  - (\$38M) of unidentified cuts to achieve positive fund balance in FY21

Note: Undistributed budgets and other financing uses are distributed to schools and administration for the percentages of budget above



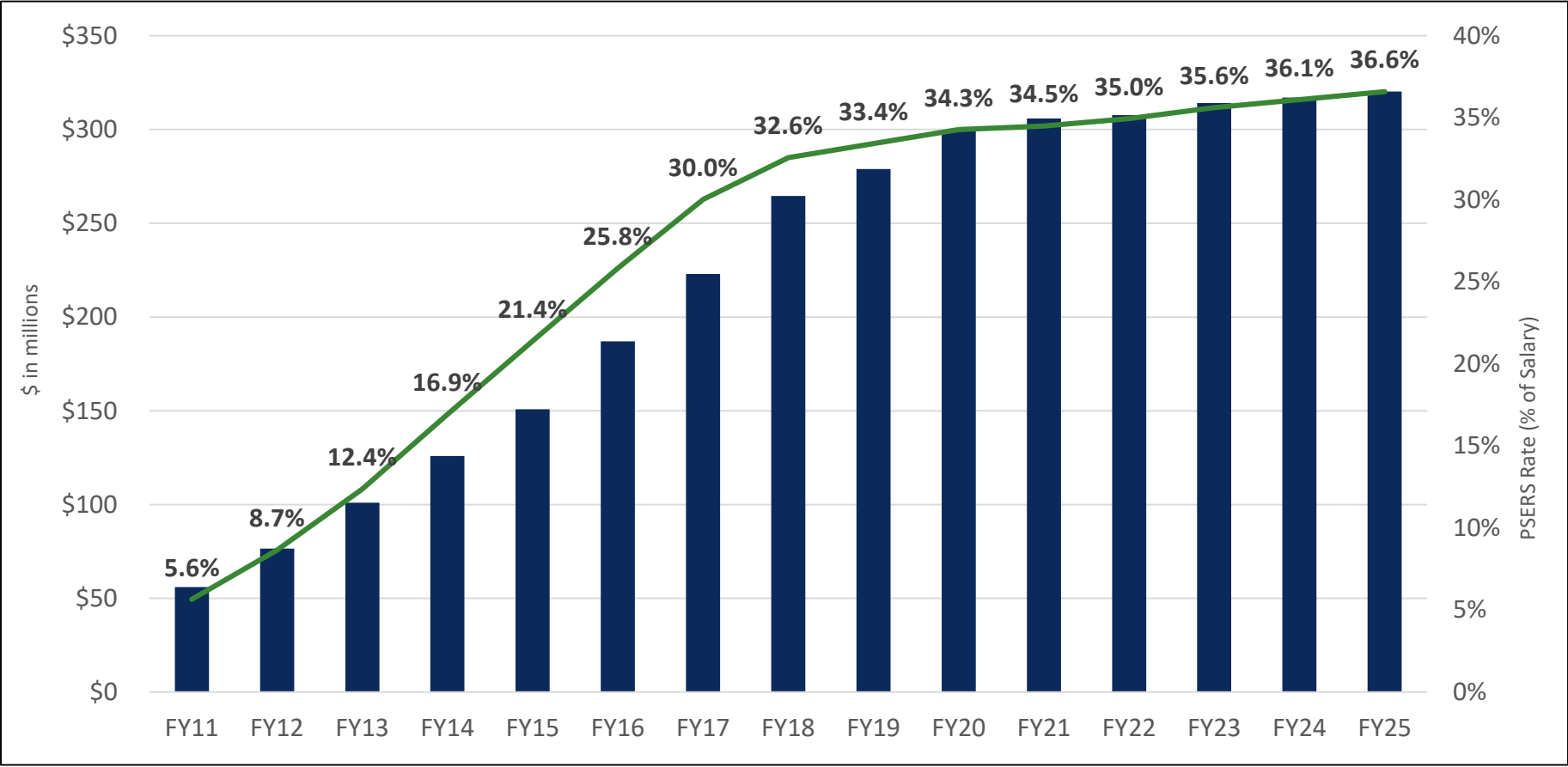
# District-Operated School Expenditures

The \$1.9 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.



# Guide to Reading the FY2020-21 Consolidated Budget Book

- The FY2020-21 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/FY21\\_Consolidated\\_Budget\\_Book\\_FINAL.pdf](https://cdn.philasd.org/offices/budget/FY21_Consolidated_Budget_Book_FINAL.pdf)

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

Budget Functions- All Funds					
1	2	3	4	5	5-4
Dollars by Functional Area	FY19 Actuals	FY20 Adopted Budget	FY20 Projected	FY21 Requested Budget	Increase or (Decrease)
District Operated Schools - Instructional	1,481,873,041	1,507,222,384	1,504,270,458	1,582,429,434	16,152,977
District Operated Schools - Instructional Support	69,155,714	76,290,581	79,786,822	70,081,108	(9,705,715)
District Operated Schools - Pupil - Family Support	113,865,331	129,756,032	133,755,310	135,569,897	1,814,587
District Operated Schools - Operational Support	961,997,525	1,188,609,204	1,355,171,308	1,216,908,778	(138,262,530)
<b>Non-District Operated Schools</b>	<b>1,137,760,484</b>	<b>1,239,961,610</b>	<b>1,223,569,289</b>	<b>1,347,344,504</b>	<b>123,775,215</b>
<b>Subtotal: School Budgets including Non-District Operated Schools</b>	<b>3,764,652,095</b>	<b>4,201,839,811</b>	<b>4,396,559,187</b>	<b>4,352,333,721</b>	<b>(4,225,466)</b>
Chief Academic Support Officer	34,526,837	40,963,614	42,063,125	41,043,091	(1,020,034)
Chief Student Support Services	14,797,667	18,096,038	17,773,562	20,526,446	2,752,884
Chief Financial Officer	19,251,107	19,641,589	18,917,597	19,062,459	144,861
Chief Operations Officer	21,630,299	24,788,029	25,479,529	24,890,924	(588,604)
Chief Talent Officer	13,495,843	15,415,503	14,934,617	17,028,242	2,093,625
Chief Information Officer	19,156,402	20,553,410	20,581,850	22,161,295	1,579,445
Office of the Superintendent/CEO	13,813,820	16,838,932	17,654,634	16,981,496	(673,138)
Board of Education	4,341,280	5,362,875	5,148,504	5,291,792	143,288
Chief of Schools Officer	9,619,515	10,990,100	11,522,206	11,685,503	163,297
Chief of Eval, Research & Accountability	5,170,277	6,417,408	7,694,152	8,042,846	348,694
<b>Subtotal: Administrative Support Operations</b>	<b>155,803,046</b>	<b>179,067,498</b>	<b>181,769,776</b>	<b>186,714,095</b>	<b>4,944,319</b>
Undistributed Budgetary Adjustments	(23,089,546)	(8,003,117)	(12,659,413)	(4,937,581)	7,721,832
<b>Subtotal: Undistributed Budgetary Adjustments</b>	<b>(23,089,546)</b>	<b>(8,003,117)</b>	<b>(12,659,413)</b>	<b>(4,937,581)</b>	<b>7,721,832</b>
Expenditure Changes for Federal Funds	0	0	0	14,000,000	14,000,000
<b>Subtotal: Expenditure Changes for Federal Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,000,000</b>	<b>14,000,000</b>
Unidentified Reductions for Positive Fund Balance	0	0	0	(38,000,000)	(38,000,000)
<b>Subtotal: Unidentified Reductions for Positive Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(38,000,000)</b>	<b>(38,000,000)</b>
<b>District-Wide Total</b>	<b>3,897,365,595</b>	<b>4,372,904,192</b>	<b>4,525,669,549</b>	<b>4,510,110,234</b>	<b>(15,559,315)</b>

The Consolidated pages, beginning on page 52, present budget data for all District spending, broken down by functional area



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	FY19 Amended FTE	FY20 Projected FTE	FY21 Projected FTE	Difference in FTE	FY21 as a % of Total Workforce
Teachers - Regular Education	7,039.1	7,063.4	6,947.7	(115.7)	34.73%
Teachers - Special Education	1,473.5	1,544.0	1,563.8	19.8	7.82%
Teachers - Early Education	88.0	90.0	90.0	0.0	0.45%
<b>Teachers Subtotal</b>	<b>8,600.6</b>	<b>8,697.4</b>	<b>8,601.5</b>	<b>(95.9)</b>	<b>43.00%</b>
Support Services Assistants	589.0	490.1	411.0	(79.1)	2.05%
Cleaners/Custodial Assistants	930.0	952.0	952.0	0.0	4.76%
Classroom Assistants/Teacher Assistants	2,341.0	2,482.0	2,585.0	103.0	12.92%
Counselors/Student, Behv Hlth & Soc Servs	749.7	886.2	874.8	(11.4)	4.37%
Secretaries	280.0	278.0	278.0	0.0	1.39%
Bus Drivers	332.1	330.7	330.7	0.0	1.65%
Principals/Assistant Principals	409.7	429.6	413.1	(16.5)	2.07%
Food Service Workers	743.8	764.6	764.6	(.0)	3.82%
Bus Attendants	418.0	414.0	410.0	(4.0)	2.05%
Building Engineers	333.0	331.0	331.0	0.0	1.65%
School Police Officers	386.0	384.0	384.0	0.0	1.92%
Nurses/Health Services	337.0	344.0	347.0	3.0	1.73%
Facilities Support/Trades	414.0	421.0	421.0	0.0	2.10%
Psychologist	133.0	149.0	149.0	0.0	0.74%
Student Climate Staff	1,225.3	1,239.5	1,206.0	(33.5)	6.03%
Other	1,367.9	1,516.9	1,547.1	30.2	7.73%
<b>All Other Subtotal</b>	<b>10,989.5</b>	<b>11,412.4</b>	<b>11,404.2</b>	<b>(8.3)</b>	<b>57.00%</b>
<b>District Total - All Funds</b>	<b>19,590.1</b>	<b>20,109.9</b>	<b>20,005.7</b>	<b>(104.1)</b>	<b>100.00%</b>

The Position Type pages, beginning on page 61, 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	FY20 Projected				FY21 Requested Budget				Diff FY21 to FY20	
	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	385,676,259	107,332,820	0	493,009,079	390,801,139	98,571,286	0	489,372,425	(3,636,653)	-0.74%
Principals	40,067,108	7,999,288	0	48,066,396	39,910,029	8,496,568	0	48,406,598	340,202	0.71%
Other Instructional Staff/Student Support	7,618,060	13,712,190	0	21,330,250	6,636,035	12,195,142	0	18,831,176	(2,499,074)	-11.72%
Non-Instructional	18,048,162	11,626,916	0	29,675,078	19,605,414	14,462,995	0	34,068,410	4,393,332	14.80%
NFT/Other Personal Services	5,321,210	3,136,873	0	8,458,084	980,762	2,018,386	0	2,999,148	(5,458,936)	-64.54%
Salary Savings and Other Adjustments	(5,949,128)	(7,983,183)	0	(13,932,311)	(6,380,593)	(11,962,599)	0	(18,343,192)	(4,410,881)	31.66%
Non Personal Services	4,058,064	9,858,179	0	13,916,243	15,799,702	5,600,345	0	21,400,047	7,483,804	53.78%
<b>Elementary - K-8 Education Total</b>	<b>454,839,735</b>	<b>145,683,083</b>	<b>0</b>	<b>600,522,818</b>	<b>467,352,490</b>	<b>129,382,124</b>	<b>0</b>	<b>596,734,614</b>	<b>(3,788,204)</b>	<b>-0.63%</b>
<b>Middle School Education</b>										
Teachers	56,631,866	3,813,308	0	60,445,174	46,286,892	3,637,518	0	49,924,410	(10,520,764)	-17.41%
Principals	5,310,858	734,623	0	6,045,482	3,932,283	1,118,550	0	5,050,834	(994,648)	-16.45%
Other Instructional Staff/Student Support	673,730	822,193	0	1,495,922	663,984	693,335	0	1,357,319	(138,604)	-9.27%
Non-Instructional	2,221,243	767,693	0	2,988,937	2,158,526	1,089,712	0	3,248,238	259,301	8.68%
NFT/Other Personal Services	791,677	56,338	0	848,015	183,833	23,627	0	207,459	(640,556)	-75.54%
Salary Savings and Other Adjustments	(1,268,548)	30,993	0	(1,237,555)	(1,270,293)	0	0	(1,270,293)	(32,738)	2.65%
Non Personal Services	5,539,705	439,835	0	5,979,540	1,027,300	419,821	0	1,447,121	(4,532,419)	-75.80%
<b>Middle School Education Total</b>	<b>69,900,531</b>	<b>6,664,984</b>	<b>0</b>	<b>76,565,514</b>	<b>52,982,525</b>	<b>6,982,563</b>	<b>0</b>	<b>59,965,088</b>	<b>(16,600,427)</b>	<b>-21.68%</b>

Where  
funds are  
budgeted



Each functional area shows FY20 and FY21 Projected spending by source of funds and type of spending

# Full Time Personnel by Function and Fund Category pages, beginning on page 115, 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

	FY20 Projected				FY21 Requested Budget				Diff FY21 to FY20	
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	3,238.2	881.6	0.0	4,119.8	3,222.2	793.5	0.0	4,015.8	(104.0)	-2.53%
Principals	193.0	51.1	0.0	244.0	184.8	52.1	0.0	236.8	(7.2)	-2.96%
Other Instructional Staff/Student Support	207.3	380.4	0.0	587.6	195.1	299.4	0.0	494.4	(93.2)	-15.86%
Non-Instructional	520.5	522.2	0.0	1,042.7	512.4	511.1	0.0	1,023.5	(19.2)	-1.84%
<b>Elementary - K-8 Education Subtotal</b>	<b>4,159.0</b>	<b>1,835.1</b>	<b>0.0</b>	<b>5,994.1</b>	<b>4,114.4</b>	<b>1,656.1</b>	<b>0.0</b>	<b>5,770.5</b>	<b>(223.7)</b>	<b>-3.73%</b>
<b>Middle School Education</b>										
Teachers	473.3	37.1	0.0	510.4	386.7	35.1	0.0	421.8	(88.6)	-17.35%
Principals	26.4	4.6	0.0	31.0	18.1	6.9	0.0	25.0	(6.0)	-19.35%
Other Instructional Staff/Student Support	11.6	14.5	0.0	26.2	9.2	12.5	0.0	21.7	(4.4)	-16.98%
Non-Instructional	62.6	40.5	0.0	103.1	57.1	40.5	0.0	97.6	(5.4)	-5.29%
<b>Middle School Education Subtotal</b>	<b>573.9</b>	<b>96.8</b>	<b>0.0</b>	<b>670.6</b>	<b>471.2</b>	<b>95.0</b>	<b>0.0</b>	<b>566.2</b>	<b>(104.5)</b>	<b>-15.58%</b>
<b>Secondary Education</b>										
Teachers	1,411.2	176.4	0.0	1,587.6	1,461.8	156.4	0.0	1,618.3	30.6	1.93%
Principals	80.4	27.6	0.0	108.0	83.6	24.7	0.0	108.3	.3	0.28%
Other Instructional Staff/Student Support	36.3	87.1	0.0	123.4	39.3	71.1	0.0	110.4	(13.0)	-10.54%
Non-Instructional	130.6	184.0	0.0	314.6	157.6	165.0	0.0	322.6	8.0	2.54%
<b>Secondary Education Subtotal</b>	<b>1,658.5</b>	<b>475.1</b>	<b>0.0</b>	<b>2,133.6</b>	<b>1,742.3</b>	<b>417.2</b>	<b>0.0</b>	<b>2,159.5</b>	<b>25.9</b>	<b>1.21%</b>

Each functional area shows FY20 and FY21 Projected FTEs by fund source and position type

# FY20 Request Budget pages, beginning on page 139, present expenditure detail by major objects (i.e. types of expense)

## District Summary – FY21 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	342,945,604	232,385,463	3,842,466	3,000	340,876	6,669,485	4,215,248	1,050,240	5,278,732	0	596,731,114
Middle School Education	34,445,516	24,072,451	188,205	0	13,545	662,546	423,185	159,640	0	0	59,965,088
Secondary Education	139,875,385	94,111,980	9,945,787	158,390	2,181,598	2,643,365	2,024,888	1,188,011	3,300	1,358,355	253,491,059
Secondary Education - Career and Technical	19,184,451	13,009,778	1,009,547	70,000	114,437	1,538,973	205,537	786,829	0	0	35,919,553
Special Ed High Incidence	68,165,606	45,304,978	7,009,857	0	0	1,703,185	287,440	1,079	0	0	122,472,145
Special Education -- Low Incidence	126,462,695	98,187,823	16,576,603	400	3,451	252,864	293,700	78,876	66,770	0	241,923,181
Special Education -- Gifted Education	265,893	139,297	204,200	21,178	36,822	6,600	445,475	2,500	0	0	1,121,965
Acceleration Schools	8,043,171	5,373,762	10,000	0	0	273,032	570,172	0	0	0	14,270,137
Early Childhood Programs	27,408,182	19,434,224	3,633,505	303,000	371,671	709,677	750,436	110,000	61,624,857	0	114,345,553
Summer Programs	508,867	266,134	613,306	0	101,878	105,000	10,000	10,000	0	0	1,615,185
English Language Learners - Instruction	31,550,605	21,066,784	0	0	0	40,010	0	1,587	0	0	52,658,986
Per Diem Substitute Service	1,528,400	1,979,143	31,247,531	0	0	0	0	0	0	0	34,755,074
Itinerant Instrumental Music	5,101,123	3,492,347	0	0	0	7,100	0	0	0	0	8,600,570
Alternative Education - Transition Programs	3,990,043	2,640,080	6,694,000	0	0	156,423	9,280	0	0	0	13,489,826
Alternative Education - Multiple Pathways	3,033,100	1,845,642	26,037,050	0	20,500	94,207	36,000	0	0	0	31,066,500
<b>District Operated Schools - Instructional Subtotal</b>	<b>812,508,641</b>	<b>563,309,886</b>	<b>107,012,057</b>	<b>555,968</b>	<b>3,184,778</b>	<b>14,862,467</b>	<b>9,271,361</b>	<b>3,388,762</b>	<b>66,973,659</b>	<b>1,358,355</b>	<b>1,582,425,934</b>

What funds are spent on

District Function

Each line shows FY21 Projected salary, benefit, contract or other non-personnel budgets for a District function



# Position Detail by Budget Line pages, beginning on page 179, 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	FY20 Projected FTE	FY21 Requested FTE	FTE Increase/ (Decrease)	FY21 Requested Salary
ACADEMIC COACH	0.0	0.0	6.0	7.0	1.0	\$522,430
ASSISTANT PROGRAM COORD	4.0	9.0	7.8	6.8	(.9)	\$226,889
ASST PRINCIPAL	68.0	88.0	97.0	88.8	(8.2)	\$9,102,149
CLASSROOM ASST	20.0	17.0	15.0	16.0	1.0	\$377,216
CLIMATE AND CULTURE COACH	6.0	9.0	11.0	12.0	1.0	\$758,800
CLIMATE SUPPORT SPECIALIST	28.0	41.0	45.0	40.4	(4.6)	\$1,294,615
COMMUNITY RELATION LIAISON,FT	0.0	0.0	1.6	1.0	(.6)	\$40,228
CONFLICT RESOLUTION SPECIALIST	1.0	1.0	1.0	1.0	0.0	\$41,929
COUNSELING ASST,BILINGUAL	1.0	1.0	3.0	1.0	(2.0)	\$57,234
EXECUTIVE SECRETARY	1.0	1.0	1.0	1.0	0.0	\$63,454
LEAD MULTI-TIER SY SP SP,SC CL	0.0	1.0	1.0	1.0	0.0	\$72,100
POSITIVE BEHAVIOR INT SUP CO	0.0	0.0	0.0	11.0	11.0	\$715,000
PRINCIPAL	149.0	147.0	147.0	147.0	0.0	\$21,448,930
PRINCIPAL FELLOW	0.0	0.0	0.0	1.0	1.0	\$92,504
PROG MGR,INTER&TRANS/ATTEND&TR	1.0	1.0	1.0	1.0	0.0	\$80,244
PROGRAM COORD	0.0	0.0	0.0	1.0	1.0	\$40,868
PROGRAM MGR,SOCIAL WORK SVC IN	1.0	1.0	1.0	1.0	0.0	\$71,517
SCHOOL CLIMATE LIAISON	8.0	20.0	24.2	26.5	2.3	\$1,220,616
SCHOOL CLIMATE MANAGER	44.0	51.0	51.8	46.9	(4.9)	\$3,581,164
SCHOOL COUNSELOR, 10 MONTHS	3.0	2.0	12.6	7.7	(4.9)	\$520,076
SCHOOL IMPROV SUPPORT LIAISON	5.0	6.0	1.8	2.8	1.0	\$127,313

For each District job title, the report shows filled FTEs in FY19 & FY20, projected FTEs for FY20 & FY21, and projected FY21 Salaries



FY19 & FY20  
Filled FTEs

FY20 & FY21  
Projected FTEs

FY21 Projected  
Salaries

# FY21 Budget Timeline

