

School District of Philadelphia

Budget 101: Understanding the District's Budget

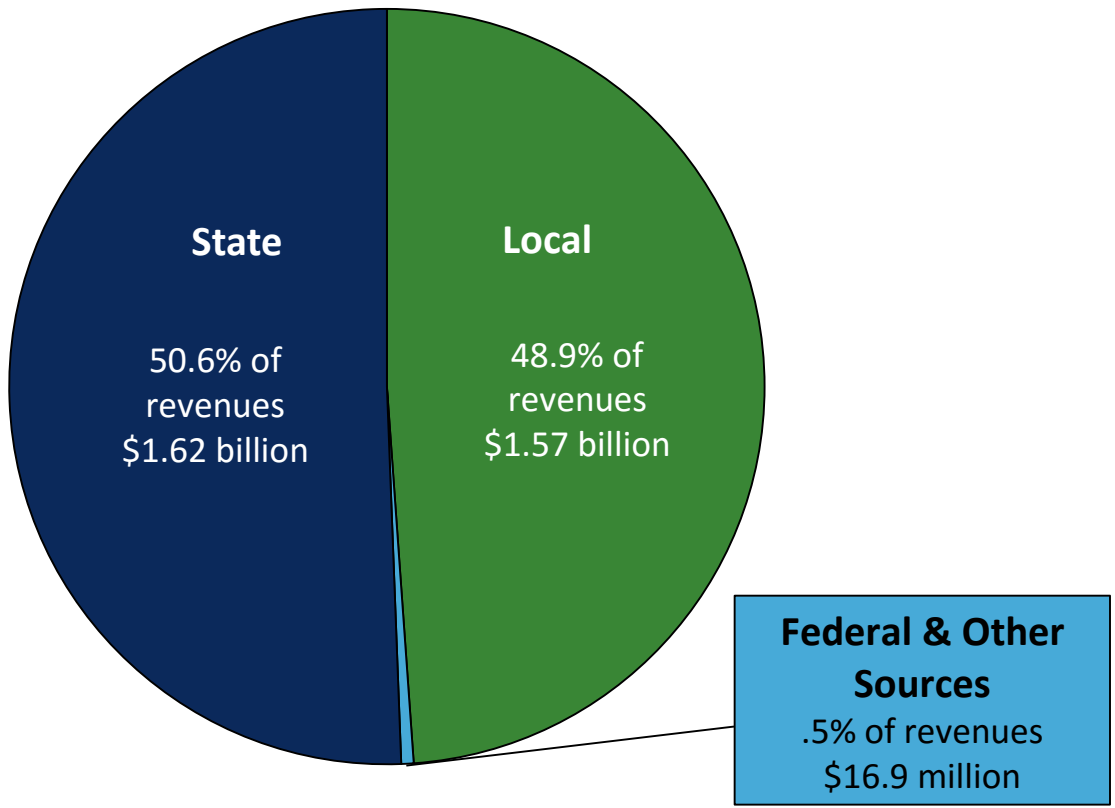
April 17, 2018

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.

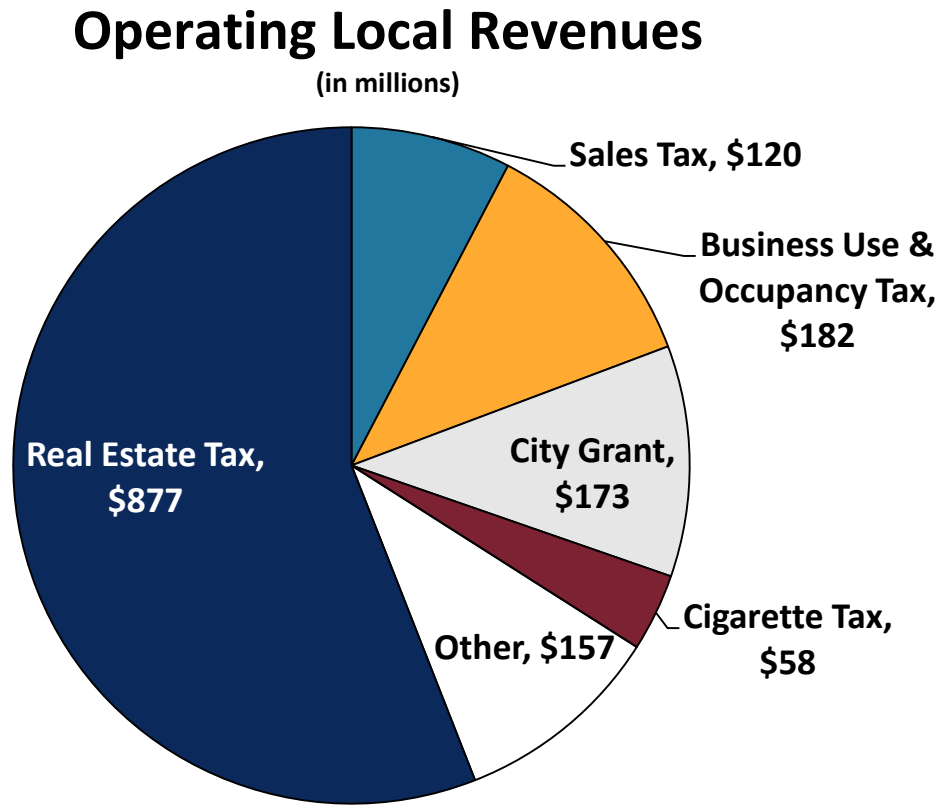
FY19 Projected Operating Budget



Local Revenue Detail

Approximately 56% of local revenues are generated from real estate tax. The remaining 44% of revenues come from other taxes and fees and the City grant.

- Of the City's total proposed tax millage of 14.572 mills starting in FY19, 8.255 is dedicated to the School District.

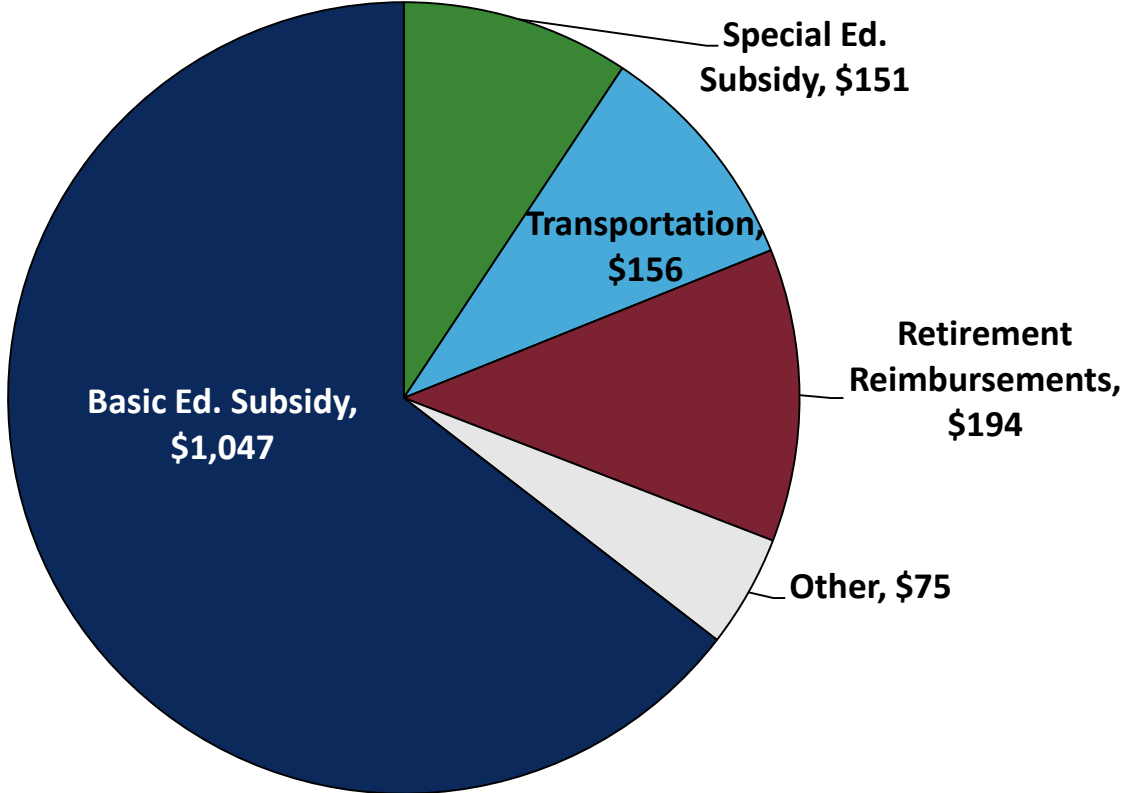


State Revenue Detail

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 State Revenues

(in millions)

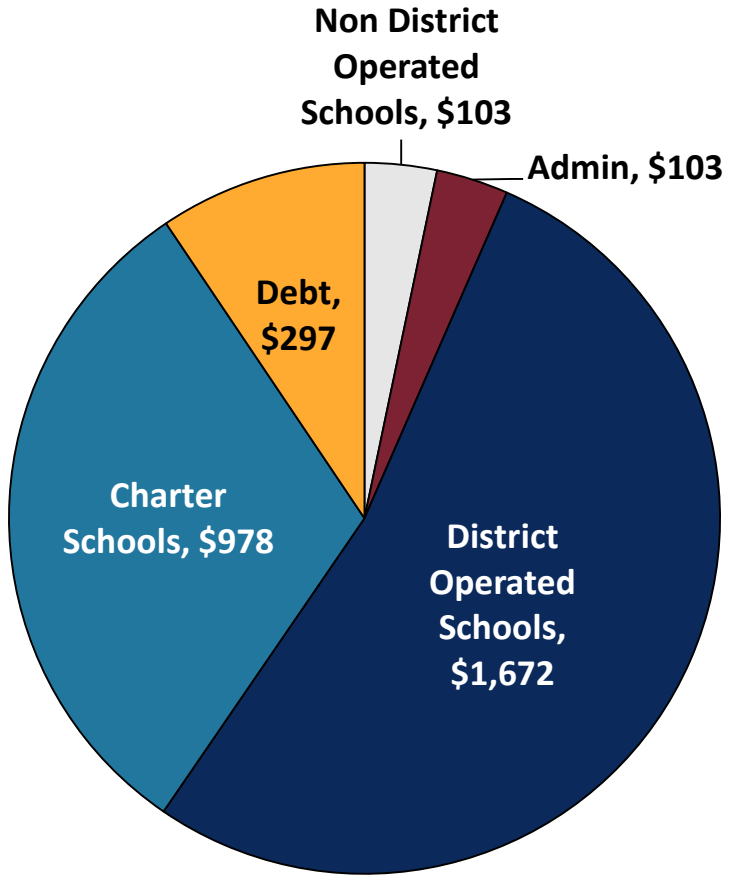


OPERATING EXPENDITURES

Expenditure Summary

The District spends the majority of its \$3.15 billion budget on District and charter operated schools.

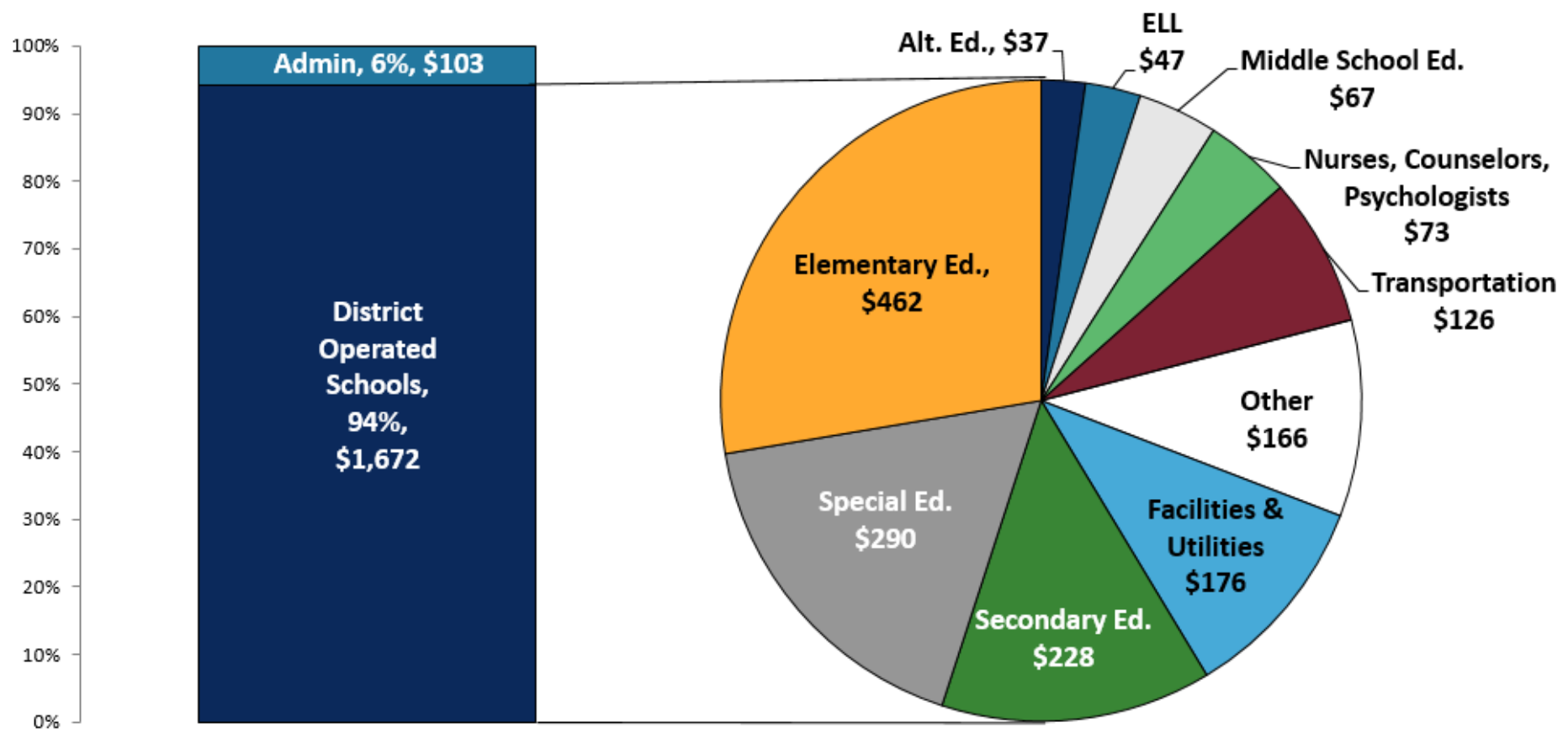
- The District's FY19 projected budget includes operating expenditures of \$3.15 billion.
- The District spends:
 - \$2,753M or 87.3% of the District's budget is spent in schools
 - \$297M or 9.4% of its budget on debt service
 - \$103M or 3.3% of its budget on administration



(in millions)

District-Operated School Expenditures

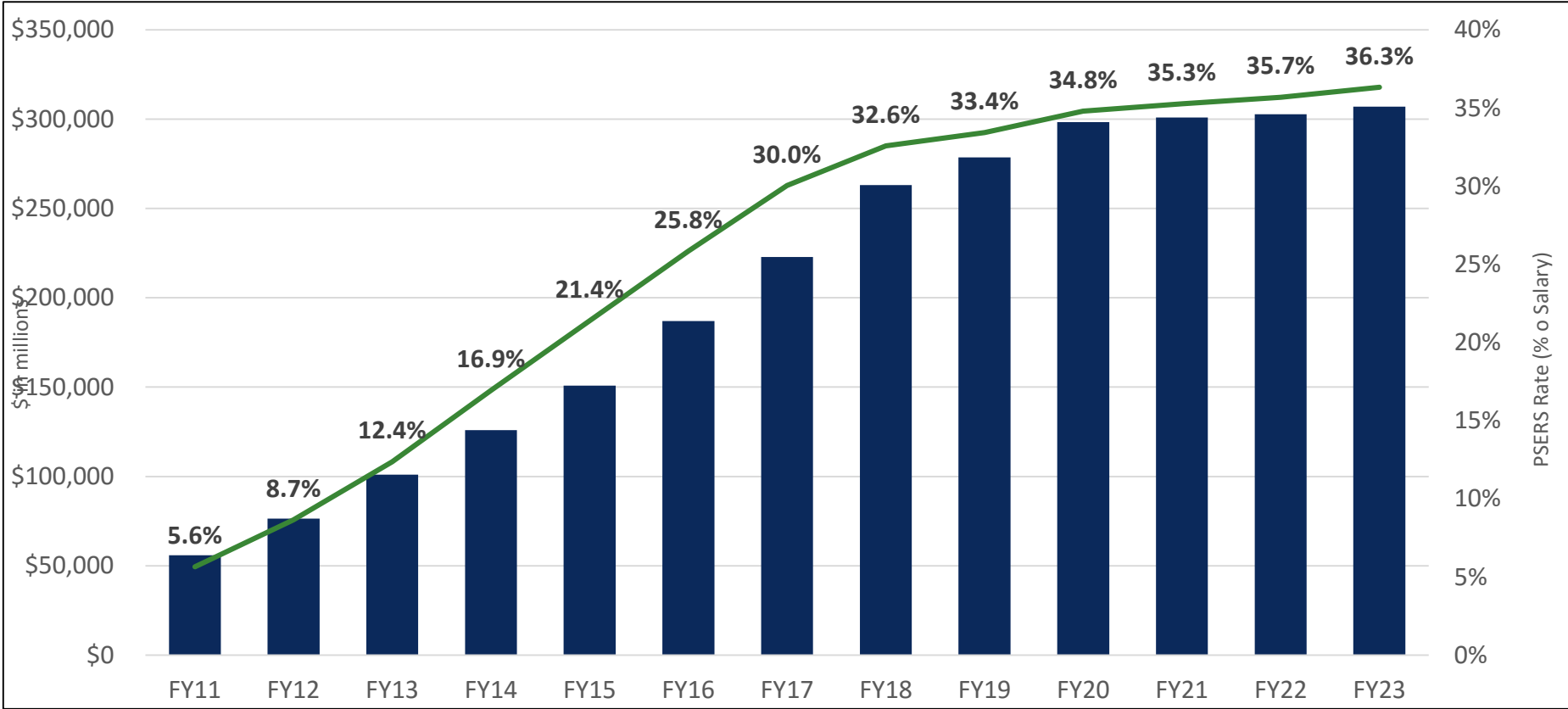
The \$1.7 billion spent on District Operated Schools (DOS) is allocated as follows:



(in millions)

Pension Cost Growth

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



SCHOOL BUDGETS

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 Improvement Grants
 - Other

- Centrally-Allocated Resources

- Special Education, Nurses, English for Speakers of Other Languages (ESOL), Facilities, Security, etc.

Operating Funds: FY19 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 are entirely funded by grants.	
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	

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
- ESOL Teachers
- Bilingual Counseling Assistants
- School Police Officers
- Psychologists
- Facilities
- Food Services

Guide to Reading the FY19 School Budget Book

- The FY19 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/School%20Book_Final%20Web.pdf

Guide to Reading the FY19 School Budget Book

2018-2019 School Budget

Gilbert Spruance School

Basic Information	
Council District	7th
Organization Code	8350
School Level	K-8 School
Economically Disadvantaged Rate*	75.09%



Basic school information

School Budgets reflect the continued and expanded investments the District has been implementing as part of its long-term plan. New investments align with the goals of Action Plan 3.0, including improving College and Career Readiness with a particular focus on supporting students to stay on track to graduate and improving Early Literacy through additional supports for reduced class size and modernized K-2 classrooms. Additional supports are also provided for art and music programs, English language learners, and our lowest performing schools. The District continues its efforts to balance making needed investments with maintaining financial stability.

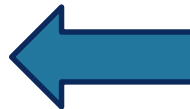


Historic and projected enrollment

	FY14	FY18	FY19 Projected
Enrollment**	1,358	1,413	1,392

Operating Funded Allotments

Position/Expenditure	FY14 Budget	FY18 Budget	FY19 Budget
Principals/Assistant Principals	2.0	2.0	2.0
Teachers - Regular Education	52.1	59.5	58.1
Teachers - Special Education	10.0	9.8	10.0
Counselors/Student Adv./ Soc. Serv. Liaisons	1.0	4.5	4.1
Nurses/Health Services	1.4	3.6	3.6
Classroom Assistants/Teacher Assistants	13.0	17.0	18.0
Secretaries	1.0	2.0	2.0
Support Services Assistants	1.0	0.0	1.0
Student Climate Staff	7.0	4.0	7.0
Other	0.0	1.0	1.0
Total Positions	88.5	103.4	106.8
<i>Supplies/Equipment/Non Full-Time Salaries/Other</i>	<i>\$72,003</i>	<i>\$103,015</i>	<i>\$203,984</i>



Historic and projected budgeted positions and expenditures paid with Operating Funds

Grant Funded Allotments

Position/Expenditure	FY14 Budget	FY18 Budget	FY19 Budget
Principals/Assistant Principals	0.0	0.0	0.0
Teachers - Regular Education	10.2	6.8	8.2
Teachers - Special Education	0.0	0.2	0.0
Counselors/Student Adv./ Soc. Serv. Liaisons	0.6	3.7	3.7
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	6.0	10.0	17.0
Student Climate Staff	0.0	3.0	2.0
Other	1.0	0.0	0.0
Total Positions	17.8	23.7	30.9
<i>Supplies/Equipment/Non Full-Time Salaries/Other</i>	<i>\$203,998</i>	<i>\$61,496</i>	<i>\$130,081</i>



Historic and projected budgeted positions and expenditures paid with Grant Funds

Operating and Grant Funded Allotments

Position/Expenditure	FY14 Budget	FY18 Budget	FY19 Budget
Total Positions	106.3	127.1	137.7
<i>Total Supplies/Equipment/Non Full-Time Salaries/Other</i>	<i>\$276,001</i>	<i>\$164,511</i>	<i>\$334,065</i>



Summary of historic and projected positions and expenditures

Guide to Reading the FY19 Consolidated Budget Book

- The FY19 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
 - Capital Improvement Program Description
 - Budget Information and Timeline
 - School Year 16-17 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/Consolidated%20Book_Final%20Web.pdf

Budget Summary
Consolidated Budget Schedules

Budget Functions- All Funds					
1	2	3	4	5	6-4
Dollars by Functional Area	FY17 Actuals	FY18 Adopted Budget	FY18 Projected	FY19 Requested Budget	Increase or (Decrease)
District Operated Schools - Instructional	1,319,849,210	1,401,519,451	1,439,177,528	1,473,486,235	34,308,707
District Operated Schools - Instructional Support	51,975,098	72,501,783	69,313,815	61,273,326	(8,040,489)
District Operated Schools - Pupil - Family Support	94,006,340	102,364,727	108,118,742	108,451,158	332,415
District Operated Schools - Operational Support	2,080,787,288	977,616,537	883,004,218	1,032,894,572	149,890,354
Non-District Operated Schools	925,471,891	1,013,311,394	1,023,964,888	1,119,463,875	95,498,986
Subtotal: School Budgets including Non-District Operated Schools	4,472,089,826	3,567,313,872	3,523,579,191	3,795,569,165	271,989,974
Chief Academic Support Officer	34,931,759	41,106,783	64,043,911	58,701,366	(5,342,545)
Chief Student Support Services	10,372,049	12,060,957	12,785,210	12,810,322	25,112
Chief Financial Officer	14,600,743	16,510,547	16,571,829	16,547,338	(24,492)
Chief Operations Officer	18,881,123	22,989,244	22,429,746	23,518,849	1,089,103
Chief Talent Officer	10,507,278	13,643,434	15,489,267	18,024,563	2,535,297
Chief Information Officer	18,980,108	20,379,687	20,690,293	21,356,482	666,188
Office of the Superintendent/CEO	13,495,252	17,882,086	17,858,098	18,217,721	359,623
SRC/Board of Education	3,078,155	4,878,829	4,523,608	4,407,878	(115,730)
Chief of Schools Officer	5,854,368	7,350,439	7,693,751	10,393,902	2,700,151
Subtotal: Administrative Support Operations	130,500,835	156,802,006	182,085,714	183,978,421	1,892,707
Undistributed Budgetary Adjustments	7,576,037	22,292,540	(2,729,088)	17,453,180	20,182,268
Subtotal: Undistributed Budgetary Adjustments	7,576,037	22,292,540	(2,729,088)	17,453,180	20,182,268
District-Wide Total	4,610,166,697	3,746,408,418	3,702,935,817	3,997,000,767	294,064,949

The Consolidated pages, beginning on page 53, 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 (e.g. \$17.5M FY19 reserve against the loss of Title II funds)

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	FY17 Amended FTE	FY18 Projected FTE	FY19 Projected FTE	Difference in FTE	FY19 % of Total FTE
Teachers - Regular Education	6,810.7	6,914.1	7,045.3	131.1	38.58%
Teachers - Special Education	1,410.3	1,426.0	1,454.6	28.6	7.55%
Teachers - Early Education	89.0	90.0	90.0	0.0	0.47%
Teachers Subtotal	8,310.0	8,430.1	8,589.9	159.8	44.61%
Support Services Assistants	613.6	564.8	600.3	35.5	3.12%
Cleaners/Custodial Assistants	824.0	828.0	828.0	0.0	4.30%
Classroom Assistants/Teacher Assistants	1,953.5	2,169.0	2,261.2	92.2	11.74%
Counselors/Student Adv./ Soc. Serv. Liaisons	450.2	496.6	574.3	77.7	2.98%
Secretaries	271.0	274.0	282.0	8.0	1.46%
Bus Drivers	322.3	329.9	329.9	0.0	1.71%
Principals/Assistant Principals	345.0	387.5	411.1	23.6	2.14%
Food Service Workers	731.0	758.6	754.8	(3.8)	3.92%
Bus Attendants	429.0	428.0	426.0	(2.0)	2.21%
Building Engineers	342.0	337.0	337.0	0.0	1.75%
School Police Officers	386.0	386.0	386.0	0.0	2.00%
Nurses/Health Services	324.0	339.0	339.0	0.0	1.76%
Facilities Support/Trades	375.0	383.0	393.0	10.0	2.04%
Psychologist	118.0	126.0	126.0	0.0	0.65%
Other	1,206.9	1,303.3	1,340.4	37.1	6.96%
Student Climate Staff	1,230.0	1,203.7	1,276.3	72.6	6.63%
All Other Subtotal	9,921.5	10,314.3	10,665.3	351.0	55.39%
District Total - All Funds	18,231.4	18,744.4	19,255.2	510.8	100.00%

The Position Type pages, beginning on page 62, 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 68, 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	FY18 Projected				FY19 Requested Budget				Diff FY19 to FY18	
	2	3	4	5	6	7	8	9	10	11
	Operating	Categorical	Capital/ Food/Print	Total	Operating	Categorical	Capital/ Food/Print	Total	\$ Increase/ (Decrease)	%

Elementary - K-8 Education

Fund Source

Teachers	372,824,760	101,566,989	0	474,391,729	384,384,021	101,837,594	0	486,221,615	11,829,886	2.49%
Principals	33,969,398	4,302,682	0	38,272,080	40,101,227	5,931,961	0	46,033,188	7,761,108	20.28%
Other Instructional Staff/Student Support	5,177,189	8,781,457	0	13,958,625	6,167,034	9,326,383	0	15,493,417	1,534,792	11.00%
Non-Instructional	18,672,575	11,084,939	0	29,757,514	19,876,839	13,981,530	0	33,858,369	4,100,855	13.78%
NFT/Other Personal Services	19,726,120	7,362,573	0	27,088,694	8,080,877	4,492,335	0	12,573,212	(14,515,482)	-53.59%
Salary Savings and Other Credits	(9,243,519)	(14,000,000)	0	(23,243,519)	(9,083,741)	(21,067,756)	0	(30,151,497)	(6,907,979)	29.72%
Non Personal Services	10,273,355	10,874,644	0	21,147,999	12,790,969	12,389,235	0	25,180,204	4,032,205	19.07%
Elementary - K-8 Education Total	451,399,884	129,973,277	0	581,373,161	462,317,243	126,891,291	0	589,208,535	7,835,374	1.35%

Middle School Education

Teachers	52,408,177	2,430,204	0	54,838,381	54,469,234	2,706,375	0	57,175,608	2,337,227	4.26%
Principals	4,575,826	471,645	0	5,047,471	5,084,280	813,218	0	5,897,498	850,027	16.84%
Other Instructional Staff/Student Support	379,836	392,012	0	771,849	656,078	541,202	0	1,197,280	425,432	55.12%
Non-Instructional	2,523,205	872,231	0	3,395,437	2,427,830	966,575	0	3,394,405	(1,032)	-0.03%
NFT/Other Personal Services	2,705,646	149,610	0	2,855,256	1,214,587	73,728	0	1,288,315	(1,566,941)	-54.88%
Salary Savings and Other Credits	(2,352,575)	0	0	(2,352,575)	(2,196,142)	0	0	(2,196,142)	156,433	-6.65%
Non Personal Services	5,502,732	656,787	0	6,159,519	5,839,215	456,638	0	6,295,853	136,334	2.21%
Middle School Education Total	65,742,852	4,972,489	0	70,715,341	67,495,084	5,557,736	0	73,052,820	2,337,479	3.31%

Where funds are budgeted

Each functional area shows FY18 and FY19 Projected spending by source of funds and type of spending

Full Time Personnel by Function and Fund Category pages, beginning on page 107, 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

1	FY18 Projected				FY19 Requested Budget				Diff FY19 to FY18	
	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	+/-	%
Elementary - K-8 Education										
Fund Source										
Teachers	3,248.9	878.7	0.0	4,125.6	3,278.4	860.7	0.0	4,139.0	13.4	0.33%
Principals	188.3	28.5	0.0	216.8	193.8	37.5	0.0	231.4	14.5	6.71%
Other Instructional Staff/Student Support	182.3	398.1	0.0	580.3	197.7	409.8	0.0	607.5	27.2	4.69%
Non-Instructional	621.0	417.8	0.0	1,038.7	598.1	526.0	0.0	1,124.0	85.3	8.21%
Elementary - K-8 Education Subtotal	4,240.4	1,721.1	0.0	5,961.5	4,268.0	1,834.0	0.0	6,102.0	140.5	2.36%
Middle School Education										
Teachers	453.0	20.5	0.0	473.5	461.6	22.5	0.0	484.1	10.6	2.24%
Principals	26.0	3.0	0.0	29.0	25.3	5.0	0.0	30.3	1.3	4.48%
Other Instructional Staff/Student Support	8.0	17.0	0.0	25.0	16.3	18.0	0.0	34.3	9.3	37.08%
Non-Instructional	81.1	28.4	0.0	109.5	74.6	33.4	0.0	108.0	(1.5)	-1.39%
Middle School Education Subtotal	568.1	68.9	0.0	637.1	577.8	78.9	0.0	656.7	19.7	3.08%
Secondary Education										
Teachers	1,351.7	114.6	0.0	1,466.2	1,386.2	106.2	0.0	1,492.3	26.1	1.78%
Principals	77.2	16.4	0.0	93.5	77.7	21.4	0.0	99.1	5.6	5.95%
Other Instructional Staff/Student Support	14.1	30.8	0.0	44.8	19.2	39.8	0.0	58.9	14.1	31.40%
Non-Instructional	182.0	110.7	0.0	292.8	149.7	135.2	0.0	284.9	(7.8)	-2.67%
Secondary Education Subtotal	1,624.9	272.4	0.0	1,897.3	1,632.7	302.5	0.0	1,935.2	37.9	2.00%

Type of Position



Each functional area shows FY18 and FY19 Projected FTEs by fund source and position type

FY19 Request Budget pages, beginning on page 129, present expenditure detail by major objects (i.e. types of expense)

District Summary – FY19 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	334,724,696	229,303,635	3,469,856	0	27,672	6,654,763	4,100,838	2,592,322	60,890	8,273,863	589,208,535
Middle School Education	39,978,573	26,778,394	4,882,282	15,000	21,160	562,477	551,117	263,817	0	0	73,052,820
Secondary Education	126,894,509	84,391,081	5,124,400	86,250	1,653,000	3,124,495	1,801,567	976,101	2,800	1,362,587	225,416,790
Secondary Education - Career and Technical	20,970,028	14,046,057	709,202	5,000	104,258	1,579,158	199,075	911,805	0	0	38,524,583
Special Ed High Incidence	55,626,059	37,723,054	6,100,445	0	0	2,545,887	0	0	0	900,000	102,895,445
Special Education -- Low Incidence	109,539,045	85,073,665	13,754,055	400	3,551	505,104	328,200	82,876	0	73,036	209,359,932
Special Education -- Gifted Education	192,076	104,133	204,200	0	58,000	100	494,975	2,500	0	0	1,055,984
Tumaround Schools	8,341,610	5,451,776	50,000	0	0	330,972	0	0	0	0	14,174,358
Early Childhood Programs	21,913,640	15,961,342	2,707,810	10,000	196,940	733,532	60,000	72,524	55,604,010	0	97,259,798
Summer Programs	898,589	415,612	311,353	0	90,739	165,962	10,000	3,100	0	0	1,895,355
English Language Learners - Instruction	25,820,793	17,614,899	50,000	0	0	61,672	83,888	1,587	0	0	43,632,839
Per Diem Substitute Service	1,838,000	858,585	28,900,000	0	0	0	0	0	0	0	31,596,585
Itinerant Instrumental Music	4,928,859	3,473,684	0	0	0	7,000	0	0	0	0	8,409,543
Alternative Education - Transition Programs	1,080,257	700,289	5,202,450	0	0	1,000	31,487	0	0	0	7,015,483
Alternative Education - Multiple Pathways	3,990,002	2,484,680	23,196,206	0	1,000	231,298	80,000	25,000	0	0	29,988,186
District Operated Schools - Instructional Subtotal	756,736,736	524,360,885	94,662,259	116,650	2,156,320	16,503,420	7,741,147	4,931,632	55,667,700	10,609,486	1,473,486,235

What funds are spent on

District Function

Each line shows FY19 Projected salary, benefit, contract or other non-personnel budgets for a District function

Position Detail by Budget Line pages, beginning on page 163, present FTEs by job title

All Funds Position Detail by Budget Line

Elementary - K-8 Education

Job Title

1	2	3	4	5	6	7
Job Title Name	FY17 Filled 1/2/2017	FY18 Filled 1/3/2018	FY18 Projected FTE	FY19 Requested FTE	FTE Increase/ (Decrease)	FY19 Requested Salary
ACADEMIC COACH	1.0	0.0	0.0	0.0	0.0	\$0
ASSISTANT PROGRAM COORD	0.0	4.0	3.0	8.0	5.0	\$228,598
ASST PRINCIPAL	45.0	68.0	69.8	84.4	14.5	\$8,293,338
CLASSROOM ASST	13.0	20.0	22.0	16.2	(5.8)	\$333,576
CLIMATE SUPPORT SPECIALIST	19.0	28.0	29.0	39.6	10.6	\$1,301,884
CONFLICT RESOLUTION SPECIALIST	2.0	1.0	1.0	1.0	0.0	\$41,107
COUNSELING ASST,BILINGUAL	1.0	1.0	1.0	1.0	0.0	\$42,274
EXECUTIVE SECRETARY	1.0	1.0	1.0	1.0	0.0	\$82,210
MULTI TIER SYTM SU SP SCH CL	5.0	6.0	11.0	11.0	0.0	\$701,483
ONE TO ONE ASST, SPECIAL ED	1.0	0.0	0.0	0.0	0.0	\$0
PRINCIPAL	145.0	149.0	147.0	147.0	0.0	\$20,870,470
PROG MGR,INTER&TRANS/ATTEND&TR	1.0	1.0	1.0	2.0	1.0	\$153,545
PROGRAM MGR,SOCIAL WORK SVC IN	1.0	1.0	1.0	1.0	0.0	\$89,434
SCHOOL CLIMATE LIAISON	2.0	8.0	7.0	21.3	14.3	\$1,102,827
SCHOOL CLIMATE MANAGER	31.0	44.0	44.0	48.6	4.5	\$3,191,378
SCHOOL COUNSELOR, 10 MONTHS	3.0	3.0	11.2	11.3	0.1	\$775,873
SCHOOL IMPROV SUPPORT LIAISON	6.0	5.0	4.3	2.3	(2.0)	\$103,419
SCHOOL OPERATIONS OFFICER	0.0	0.0	0.8	1.2	0.4	\$80,433
SECRETARY I	147.0	146.0	147.0	154.0	7.0	\$5,636,992
SECRETARY I (BILINGUAL)	1.0	0.0	0.0	0.0	0.0	\$0
SECRETARY I,II,3 DAYS/WEEK	1.0	1.0	1.0	0.0	(1.0)	\$0



For each District job title, the report shows filled FTEs in FY17 & FY18, projected FTEs for FY18 & FY19, and projected FY19 Salaries

↑ ↑
FY17 &
FY18 Filled
FTEs

↑ ↑
FY18 & FY19
Projected FTEs

↑
FY19
Projected
Salaries

FY19 Budget Timeline

Month	District
March 2018	March 1 – Mayor releases City’s proposed Five Year Plan March 9 – FY19 school budgets released March 12-28 – FY19 school budget meetings March 22 – SRC approves FY19 Lump Sum Statement
April 2018	April 17 – Detailed School Budget and District Budget books released April 19 – FY19 SRC Budget Hearing
May 2018	May 9 – City Council Hearing May 24 – SRC adoption of FY19 Budget and FY18 Amended Budget May – SRC approves authority to levy and assess FY19 taxes
July 2018	July 1 – School Board authorizes the issuance and sale of Tax and Revenue Anticipation Notes for FY19