



DEFINING EXCELLENCE

ORLEANS PARISH SCHOOL BOARD
ADOPTED 2019 CONSOLIDATED BUDGET

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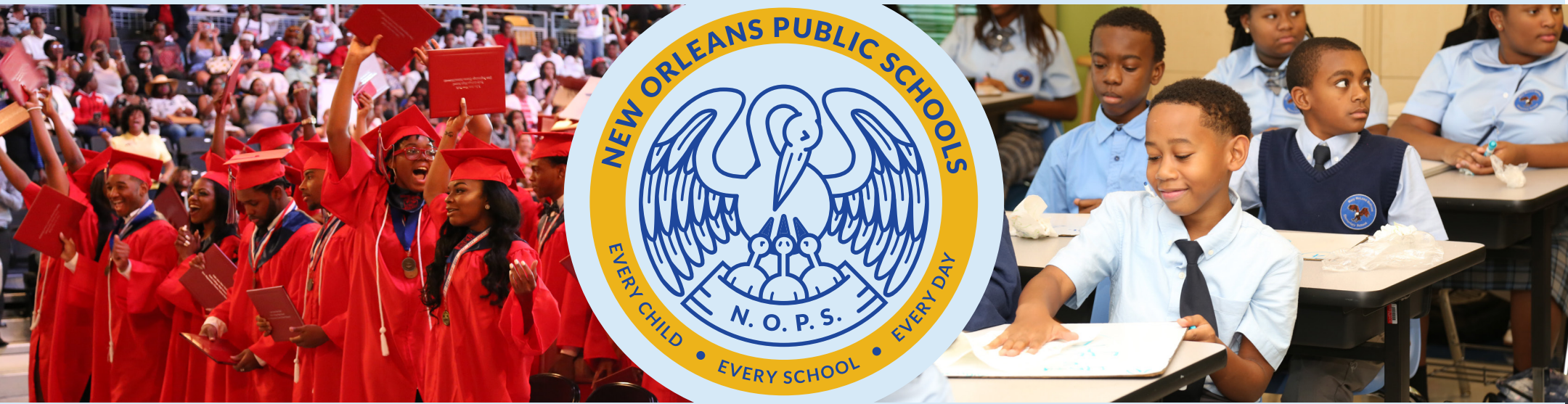
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FISCAL YEAR 2019 CONSOLIDATED BUDGET



PREPARED AND SUBMITTED BY:

DR. HENDERSON LEWIS, JR.
Superintendent

MARY GARTON
Assistant Superintendent

ERIC SELING
Chief Operating Officer

Dear Students, Families, and Community Members,

For the first time since Hurricane Katrina, our system of nearly 80 public schools will be unified under the local oversight of the Orleans Parish School Board. This change follows years of state oversight and is a major milestone in our community's recovery. As the superintendent of New Orleans Public schools, I can say that we are ready for what lies ahead. We have come a long way over the past 13 years, and we have a long way to go.

Citywide graduation rates are up 20 percentage points and 20 percent more students are qualifying for TOPS scholarships. Nationally, we're outperforming peer districts on the ACT and, according to a 2017 Stanford University study, our students are learning faster than nearly anywhere else in the country. Plus, almost \$2 billion in school facility upgrades are online. That means more than 30 new schools and dozens of major renovations to school properties throughout the city.

The people of New Orleans are taking notice of this progress. The annual Tulane University-The Cowen Institute poll reports there is widespread support for schools returning to local control, and the percent who say schools are getting better is up six points in the past year.

Sincerely,

A handwritten signature in white ink, appearing to read "H. Lewis", is positioned to the left of the name and title.

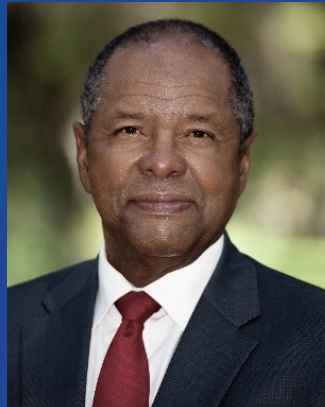
Dr. Henderson Lewis, Jr.
Superintendent, Orleans Parish School Board

So, there is a lot of good news, but there is also a lot of hard work ahead. Over the past five years, our citywide school performance score has plateaued and now is in decline. It is a huge challenge and as we enter unification, there are no easy solutions. State standards continue to go up, the state test is more rigorous, and we must all move forward with renewed purpose.

For our part, the district no longer tries to directly manage 100-plus schools from a remote central office. Now, our role is different, but no less important. Governed by an elected board, the district is the government institution that oversees a citywide, unified system of direct-run schools and non-profit public charter schools, which offer a variety of options to New Orleans Students.

The pivotal coming years will determine if the unlikely story of New Orleans schools after Hurricane Katrina is known as a failure or a success. I'm confident this fiscal year 2019 budget puts the district in a good position moving into the future.

OUR BOARD MEMBERS, BY DISTRICT



PRESIDENT
John A. Brown, Sr.
DISTRICT 1



VICE PRESIDENT
Leslie Ellison
DISTRICT 4



Ethan Ashley
DISTRICT 2



Ben Kleban
DISTRICT 5



Woody Koppel
DISTRICT 6

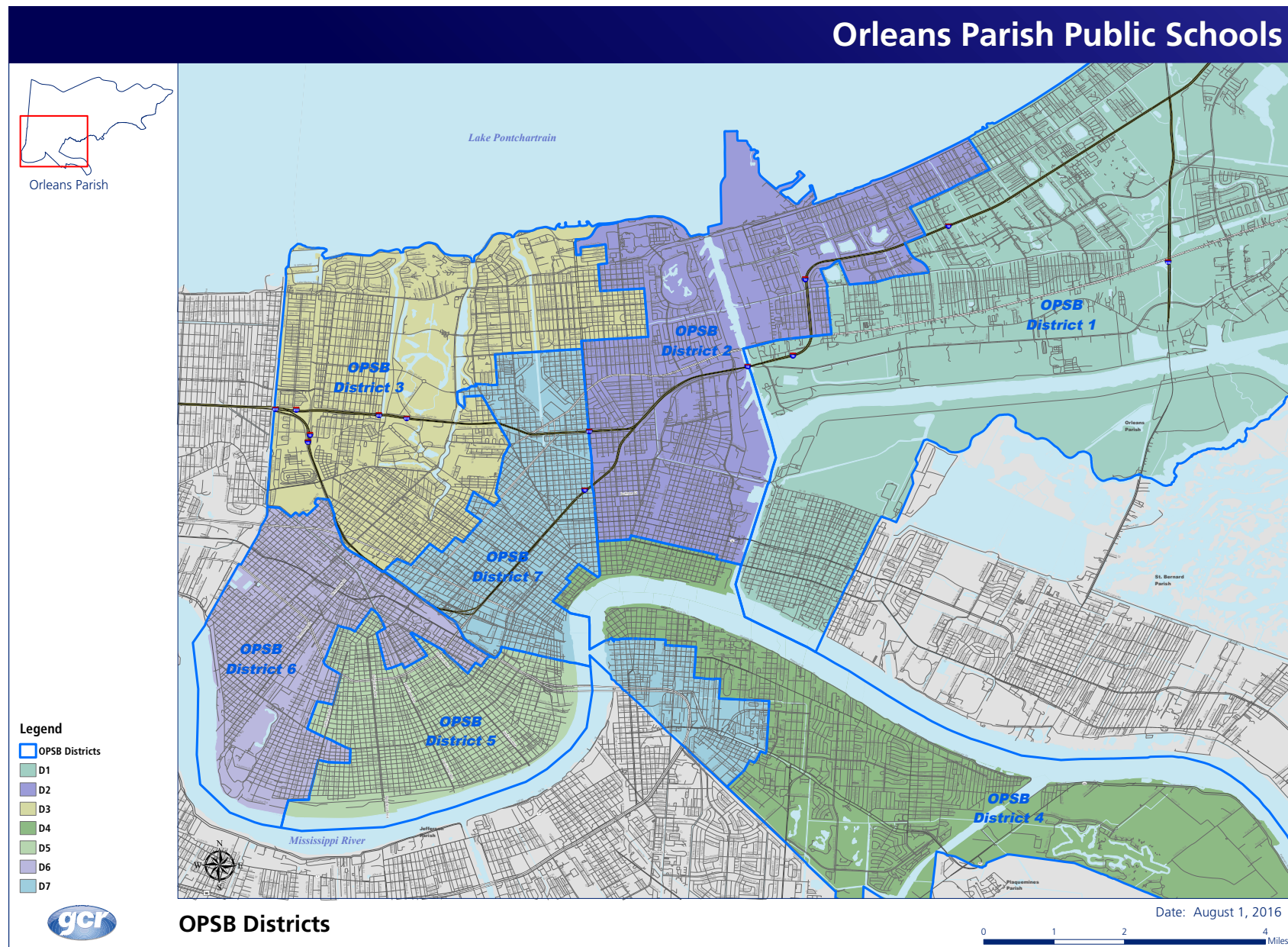


Nolan Marshall, Jr.
DISTRICT 7



Sarah Newell Usdin
DISTRICT 3

OUR BOARD MEMBERS, BY DISTRICT



WHO WE ARE

We are building a new public school system for Orleans Parish to serve our whole community of students, families, and schools:

<p>We oversee schools that serve a community of 45,000 students and their families across Orleans Parish.</p>	<ul style="list-style-type: none"> • >80% of our students come from “economically disadvantaged” backgrounds¹ • >90% of our students are persons of color
<p>We authorize and oversee 75 charter schools as well as two sites for students in secure care.</p>	<ul style="list-style-type: none"> • 2 are transformation schools changing management in 2018: <ul style="list-style-type: none"> • Eisenhower • Live Oak • 2 are new schools by operators with a proven track record: <ul style="list-style-type: none"> • Audubon Gentilly • Collegiate Rosenwald • 2 are former direct-operated schools converting to charter schools this year <ul style="list-style-type: none"> • Ben Franklin Elementary School • Mary Bethune Elementary School
<p>We are the local education agency (LEA) of 11 of our schools that serve ~5,000 students.</p>	<p>This year, we will be the LEA of 8 charter, 2 district-operated, and facilities for students in secure care</p> <ul style="list-style-type: none"> • All charter schools that OPSB oversees elect to be either in the OPSB LEA or be an independent LEA • As the LEA for the parish, we also serve Orleans Parish students with special needs who attend 60+ non-public schools across the city
<p>We directly operate two schools— which serve ~ 600 students.</p>	<p>We will directly run 2 district-operated schools this year:</p> <ul style="list-style-type: none"> • McDonogh #35 College Preparatory High School • Cypress Academy

¹ “Economically disadvantaged” is defined as eligibility for the SNAP, TANF, or Medicaid programs as well as homeless, migrant, incarcerated, or students awaiting foster care.

² See Glossary on page 47 for further definition of a Local Education Agency (LEA)



FRAMEWORK

ABOUT OUR BUDGET FRAMEWORK

Our budget framework is fundamental to our multi-year financial and organizational planning. We have three main objectives for our new framework:

- **TRANSPARENCY:** Provide all stakeholders with a clear understanding of OPSB's functions and the extent to which existing revenues support those functions.
- **ORGANIZATIONAL PLANNING:** Serve as a tool to facilitate organizational planning that aligns with the responsibilities and functions that the future OPSB will take on, particularly post-Unification.
- **FINANCIAL GOAL-SETTING:** Identify where budget gaps exist to inform steps that will need to be taken in future fiscal years.

We began this process by analyzing each and every revenue and cost line item over multiple budget cycles and segmenting each according to this framework. Four key parameters are important to understanding the framework:

1. We illustrate all general fund revenues in this framework, and they are broken out by category: OPSB and our district-operated schools have numerous sources of revenue: most notably, the local per-pupil funding and state MFP.
2. We split general fund revenues between the central office and district-operated schools. We have defined a specific set of revenues that should be designated to support Citywide and LEA expenditures, to ensure that district-operated school revenue is not used to cover central office costs. In the framework illustrated on page 10, this can be seen in the distinction between the second and third column: General Fund Central versus General Fund: District-Operated Schools and Support.
3. We distinguish between recurring and non-recurring revenue: To help quantify the “operating deficit” that OPSB faces, we distinguish between funding that is available annually, versus non-recurring or one-time funds that OPSB is able to employ (e.g., fund balance, deferred revenue).
4. We segment all OPSB costs into 3 basic categories: Citywide Responsibilities, LEA Responsibilities, and School-Based Funds.

ABOUT OUR BUDGET FRAMEWORK, REVENUES

OPSB Revenue Categories in our budget framework are described below. Note that at this time, a few grants remain outstanding and are included on a preliminary basis only. We will update our schools and our budget when we have received final estimates from the state for these grants.

	General Fund: Central and Direct- run schools	OPSB LEA Charters	Federal and State Grants	Revenue Pass Through	Debt Service	Insurance Fund	Enterprise Fund	Capital Fund
Total (\$)	\$41,302,700	\$41,095,263	\$17,603,056	\$357,809,201	\$24,164,096	\$270,426	\$1,720,140	\$6,856,953
Source of funds	<ul style="list-style-type: none"> • 1.75% admin fee that is assessed to all schools • 0.25% admin fee that is assessed to charter schools in OPSB's LEA • State revenue sharing funds • Charter insurance reimbursements • Fee for grant administration for OPSB LEA charters • Variety of miscellaneous funds, including Harrah's • Non-recurring revenue sources such as fund balance and unification fund 	<ul style="list-style-type: none"> • These sources fund both district-operated schools and the OPSB district-office supports: • MFP revenue LESS the 1.75% admin fee • Fee for grant administration for OPSB district-operated schools • School-specific use of fund balance 	<ul style="list-style-type: none"> • Title I, Title II, Title III, and Title IV (estimates) • IDEA • LA-4 (State and Federal) • Carl Perkins (estimate) • Climate Grant (estimate) • E-Rate • McKinney Vento (estimate) • EEF (estimate) • Child Nutrition 	<ul style="list-style-type: none"> • Local revenue allocated for Type 1, 3, 3B and 5 charter schools • State revenue allocated for charter schools in OPSB's LEA 	<ul style="list-style-type: none"> • Local revenue allocated annually for paying off debts 	<ul style="list-style-type: none"> • Fund generated from insurance payments that is used to pay for insurance costs • The balance in this fund changes throughout the year as insurance claims are received and payments are made; we represent here only the amount that is used to fund insurance office personnel 	<ul style="list-style-type: none"> • Rental income from properties owned by OPSB 	<ul style="list-style-type: none"> • A portion of the facilities preservation fund is reported here: only the \$15 per pupil for the central facilities office* • Expenditures related to maintenance of vacant properties

*The facilities preservation fund funds central office facilities costs at \$15 per pupil for every student in Orleans Parish Schools .

FY19 BUDGET FRAMEWORK, REVENUES

	OPSB General Fund	Charters General Fund	Pass Through	Total Operating Budget	Federal and State Grants	Debt Service	Insurance Fund	Enterprise Fund	Capital Fund**	Total
Total Revenue	\$41,302,700	\$41,095,263	\$357,809,201	\$440,207,164	\$17,603,056	\$24,164,096	\$270,426	\$1,720,140	\$6,856,953	\$490,821,835
Local Sources	\$27,660,293	\$21,536,689	\$215,577,861	\$264,774,843	\$75,000	\$24,164,096	\$270,426	\$1,300,187	-	\$290,584,552
Ad Valorem & Sales Taxes	\$7,463,354	\$21,216,593	\$215,577,861	\$244,257,808		\$24,164,096				\$268,421,904
Other Local - Harrah's	\$4,000,000			\$4,000,000						\$4,000,000
Other Local - Interest on Investments	\$200,000	\$105,000		\$305,000						\$305,000
Other Local - Miscellaneous	\$250,000	\$215,096		\$465,096	\$75,000		\$270,426	\$1,300,187		\$2,110,709
Other Local - Charter Fees	\$2,238,966			\$2,238,966						\$2,238,966
Other Local - Insurance Reimbursement - School Facilities	\$5,600,000			\$5,600,000						\$5,600,000
Other Local - District Fees	\$7,907,973			\$7,907,973						\$7,907,973
State Sources	\$9,648,267	\$15,422,529	\$142,231,340	\$167,302,136	\$637,303	-	-	-	-	\$167,939,439
Revenue Sharing	\$2,830,000			\$2,830,000						\$2,830,000
State Share - Minimum Foundation Program	\$5,561,418	\$15,315,272	\$142,231,340	\$163,108,030	\$112,470					\$163,220,500
Non-Public Textbooks	\$498,000			\$498,000						\$498,000
PIP	\$60,000	\$1,257		\$61,257						\$61,257
Other State	\$698,849	\$106,000		\$804,849	\$524,833					\$1,329,682

**Funds Included in the Capital Fund Budget: Facilities Preservation Fund, Vacant Property Fund, Capital Projects

FY19 BUDGET FRAMEWORK, REVENUES

	OPSB General Fund	Charters General Fund	Pass Through	Total Operating Budget	Federal and State Grants	Debt Service	Insurance Fund	Enterprise Fund	Capital Fund**	Total
Federal Sources	-	-	-	-	\$15,483,707	-	-	-	-	\$15,483,707
Department of Education				-	\$10,070,607					\$10,070,607
Department of Agriculture				-	\$4,925,000					\$4,925,000
Federal Communications Commission				-	\$488,100					\$488,100
Other Federal				-						-
Other Sources	\$3,994,140	\$ 4,136,046	-	\$8,130,185	\$1,407,046	-	-	\$419,953	\$6,856,953	\$16,814,137
Indirect Cost Reimbursement	\$681,250			\$681,250						\$681,250
Transfers from Other Funds - Child Nutrition	\$500,000			\$500,000						\$500,000
Fund Balance - Other	\$812,890	\$4,136,046		\$4,948,936	\$1,407,046			\$419,953	\$6,856,953	\$13,632,888
Fund Balance - Unification				-						-
Fund Balance - Harrah's				-						-
Fund Balance - Restart				-						-
Fund Balance - District Schools	\$2,000,000			\$2,000,000						\$2,000,000

**Funds Included in the Capital Fund Budget: Facilities Preservation Fund, Vacant Property Fund, Capital Projects

ABOUT OUR BUDGET FRAMEWORK, EXPENDITURES

OPSB costs can be broken into four basic categories, which apply differently across different types of schools under OPSB:

Which schools benefit from each category?	Citywide Responsibilities	LEA Responsibilities	District-Operated School Supports	School-Based Funds
OPSB District-Operated Schools	✓	✓	✓	✓
Charter Schools in OPSB's LEA	✓	✓	Provided by school/CMO	✓
Charter Schools with Independent LEA Status	✓	Provided by school/CMO	Provided by school/CMO	Funds flow to schools directly
Total Costs (\$)	\$69,787,096	\$8,013,023	\$1,369,879	\$411,582,724
Description of Category	<p>Costs aligned to the key priorities of the future OPSB, many of which the organization already performs today</p> <ul style="list-style-type: none"> Core functions that OPSB will operate by FY19: School Oversight & Planning, Family & Community Engagement, Equity & Student Support, Facilities Planning & Preservation, and Administration & Finance Also includes legacy costs and other obligations unique to Orleans Parish School Board 	<p>Costs OPSB incurs as the LEA of its district-operated schools and a set of charter schools in FY19</p> <ul style="list-style-type: none"> For schools in the LEA, OPSB receives an authorizer fee of 0.25% of per pupil funding, as well as federal and state grants, and performs a number of activities with these funds. For costs that exceed these revenues, OPSB assesses a chargeback to schools known as the "LEA chargeback" Activities include: special education compliance and services, data reporting and submission to federal and state entities, and services and compliance support related to grants such as Title I 	<p>Costs OPSB incurs to support its district-operated schools</p> <ul style="list-style-type: none"> Includes a lean, dedicated "district-operated schools supports" team as well as other central office resources that help support direct-run schools (e.g., portions of HR, IT, insurance, finance, and other operations) 	<p>Funds that flow to school sites/ school operators and are not managed by the OPSB central office</p> <ul style="list-style-type: none"> In the case of district-operated schools, this includes functions typically borne by autonomous charter schools: staff, facilities, transportation, and the majority of school services and materials

Note that the vast majority of costs, functions, and responsibilities have been structured so that they fall into one of these categories. In a few cases where a specific cost supports multiple categories (e.g., both district-operated schools and LEA schools), costs are allocated based on the estimated share of time/resources spent on each category. One exception is senior leadership (e.g., the Superintendent, the COO), whose full cost is reflected in Citywide Responsibilities.

FY19 BUDGET FRAMEWORK, EXPENSES

	OPSB General Fund	Charters General Fund	Pass Through	Total Operating Budget	Federal and State Grants	Debt Service	Insurance Fund	Enterprise Fund	Capital Fund**	Total
Total Revenue	\$41,302,700	\$41,095,263	\$357,809,201	\$440,207,164	\$17,603,056	\$24,164,096	\$270,426	\$1,720,140	\$6,856,953	\$490,821,835
Recurring	\$37,416,961	\$36,851,961	\$357,809,201	\$432,078,123	\$16,196,010	\$24,164,096	\$270,426	\$1,300,187	\$6,856,953	\$480,865,795
Non-Recurring	\$3,885,739	\$4,243,303		\$8,129,042	\$1,407,046			\$419,953		\$9,956,041

Total Expenses	\$41,302,700	\$41,026,149	\$357,809,201	\$440,138,050	\$17,603,056	\$24,164,096	\$270,426	\$1,720,140	\$6,856,953	\$490,752,721
Citywide Responsibilities	\$29,592,751			\$29,592,751	\$12,182,730	\$24,164,096	\$270,426	\$1,720,140	\$1,856,953	\$69,787,096
School Oversight & Planning	\$3,612,516			\$3,612,516						\$3,612,516
Family & Community Engagement	\$1,271,480			\$1,271,480						\$1,271,480
Equity & Student Support	\$8,344,604			\$8,344,604	\$5,175,115					\$13,519,719
Facilities Planning & Preservation	\$792,841			\$792,841				\$361,240	\$488,360	\$1,642,441
Administration & Finance	\$6,145,483			\$6,145,483	\$488,100		\$270,426	\$1,358,900		\$8,262,909
Legacy Costs & Other Obligations	\$9,425,827			\$9,425,827	\$6,519,515	\$24,164,096			\$1,368,593	\$41,478,031
LEA Responsibilities	\$1,356,189	-	-	\$1,356,189	\$1,656,834	-	-	-	\$5,000,000	\$8,013,023
OPSB District-Operated Schools				-	\$1,032,833					\$1,032,833
OPSB Charter – LEA	\$1,356,189			\$1,356,189	\$624,001				\$5,000,000	\$6,980,190
District-Operated School Supports	\$1,369,879			\$1,369,879						\$1,369,879
School-Based Funding	\$8,983,881	\$41,026,149	\$357,809,201	\$407,819,231	\$3,763,492	-	-	-	-	\$411,582,724
OPSB District-Operated Schools	\$8,983,881			\$8,983,881	\$2,199,971					\$11,183,852
OPSB Charter – LEA		\$41,026,149		\$41,026,149	\$1,200,078					\$42,226,227
OPSB Charter – Independent LEA			\$357,809,201	\$357,809,201	\$363,443					\$358,172,644
Type 5				-						-

**Funds Included in the Capital Fund Budget: Facilities Preservation Fund, Vacant Property Fund, Capital Projects

APPENDIX: CHARTER SCHOOLS IN OPSB'S LEA

	BETHUNE	FRANKLIN	EASTON	ELAN	FOUNDATION PREP	HYNES	PLESSY	ROOTED	Total
Estimated Enrollment	697	779	1,000	130	240	715	367	105	3336
Revenues									
Local Share	\$3,495,897	\$4,118,454	\$5,380,774	\$714,740	\$1,277,040	\$3,931,070	\$1,721,328	\$577,290	\$21,216,593
State MFP	\$2,456,800	\$3,432,374	\$3,992,058	\$422,454	\$867,446	\$2,625,151	\$1,153,656	\$365,332	\$15,315,272
Other Recurring Local	\$0	\$0	\$110,000	\$10,000	\$0	\$0	\$114,731	\$85,365	\$320,096
Other Recurring State	\$0	\$0	\$0	\$0	\$0	\$107,257	\$0	\$0	\$107,257
Non-Recurring Revenues - Use of Fund Balance	\$732,325	\$877,947	\$711,447	\$501,950	\$84,347	\$400,030	\$66,000	\$762,000	\$4,136,046
Total Recurring Revenues	\$5,952,697	\$7,550,828	\$9,482,832	\$1,147,194	\$2,144,486	\$6,556,221	\$2,989,715	\$1,027,987	\$36,851,961
Total Revenues	\$6,685,022	\$8,428,775	\$10,194,279	\$1,649,144	\$2,228,834	\$7,063,508	\$3,055,715	\$1,789,987	\$41,095,264
Expenses									
Salaries & Benefits	\$4,200,752	\$5,364,117	\$6,802,776	\$1,038,886	\$1,216,085	\$5,581,724	\$1,918,625	\$1,142,704	\$27,265,668
Purchased Services (Incl. from OPSB)	\$639,239	\$888,288	\$1,184,058	\$257,357	\$389,235	\$647,200	\$346,625	\$178,727	\$4,530,729
Technology	\$0	\$37,131	\$106,000	\$0	\$15,630	\$15,000	\$55,858	\$58,214	\$287,833
Transportation	\$696,646	\$880,000	\$962,695	\$120,000	\$209,880	\$56,000	\$249,375	\$103,975	\$3,278,571
Property and Facilities	\$474,337	\$409,961	\$570,000	\$71,796	\$227,117	\$367,444	\$238,429	\$204,300	\$2,563,384
Insurance	\$81,380	\$50,000	\$95,000	\$17,538	\$63,200	\$136,711	\$76,370	\$19,000	\$539,199
Supplies	\$0	\$30,052	\$363,550	\$44,891	\$33,600	\$196,000	\$78,169	\$81,710	\$827,972
Other	\$592,668	\$769,226	\$110,200	\$18,326	\$74,087	\$63,429	\$86,158	\$18,700	\$1,732,794
Total Expenses	\$6,685,022	\$8,428,775	\$10,194,279	\$1,568,793	\$2,228,834	\$7,063,508	\$3,049,609	\$1,807,330	\$41,026,149
Surplus/Deficit (Non-Recurring)	\$0	\$0	\$0	\$80,351	\$0	\$0	\$6,106	(\$17,343)	\$69,115

BUDGET FRAMEWORK

	General Fund Central (\$)	General Fund: District-Operated Schools and Support (\$)	OPSB GF Total (\$)
TOTAL REVENUES	\$30,948,940	\$10,353,760	\$41,302,700
Recurring	\$27,397,084	\$7,780,911	\$35,177,995
LEA Chargeback	\$2,238,966		\$2,238,966
Fund Balance Allocation	\$812,890	\$2,000,000	\$2,812,890
Other Non-Recurring	\$500,000	\$572,849	\$1,072,849
TOTAL COST	\$30,948,940	\$10,353,760	\$41,302,700
Citywide Responsibilities	\$29,592,751		\$29,592,751
School Oversight & Planning	\$3,612,516		\$3,612,516
Family & Community Engagement	\$1,271,480		\$1,271,480
Equity & Student Support	\$8,344,604		\$8,344,604
Facilities Planning & Preservation	\$792,841		\$792,841
Administration & Finance	\$6,145,483		\$6,145,483
Legacy Costs & Other Obligations	\$9,425,827		\$9,425,827
LEA Responsibilities	\$1,356,189		\$1,356,189
School-Based Funding		\$10,353,760	\$10,353,760

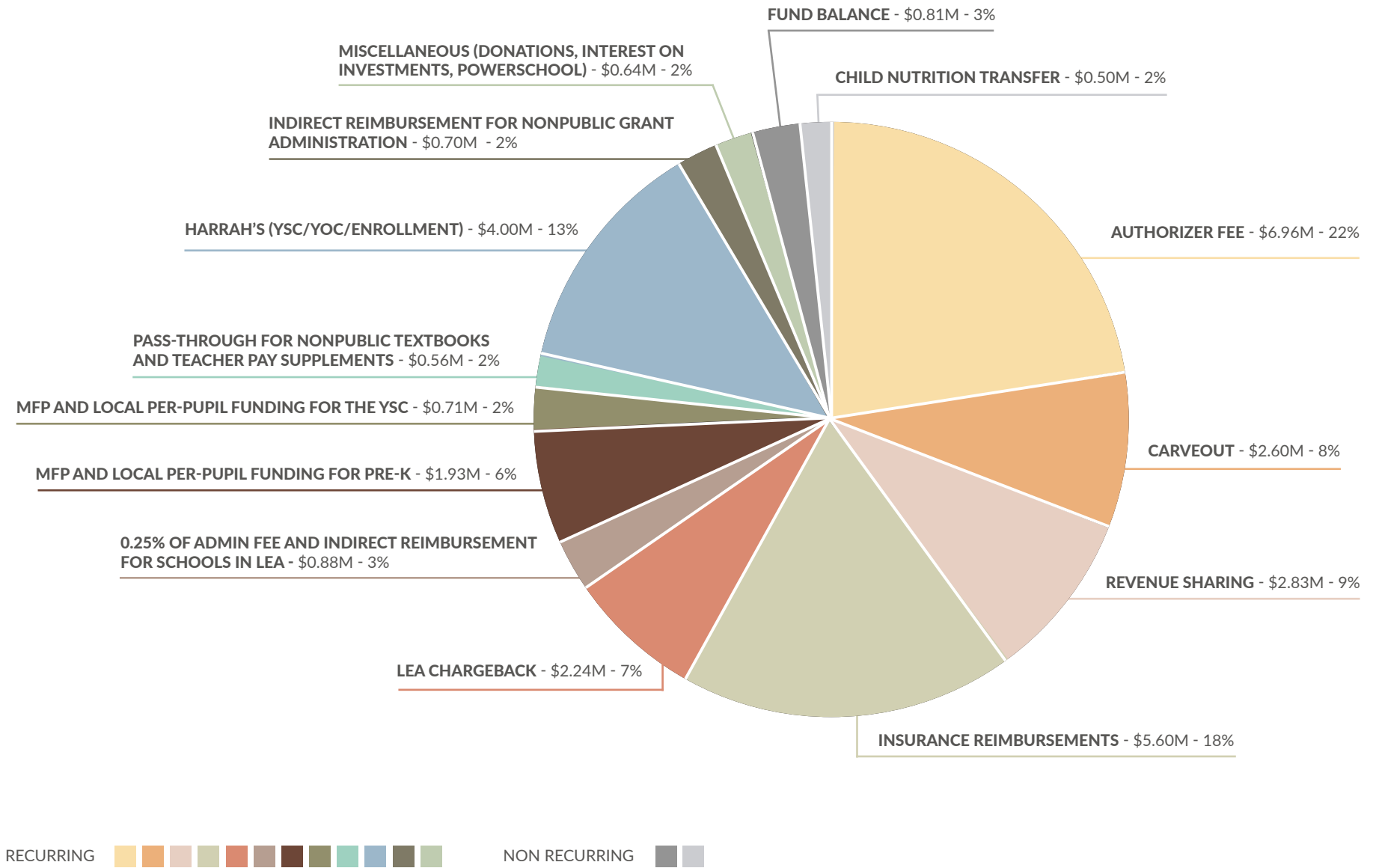


KEY NUMBERS

FY19 CENTRAL OFFICE GENERAL FUND REVENUES

	REVENUE SOURCE	FY19
RECURRING	Authorizer Fee	\$6.96M
	Carveout	\$2.60M
	Revenue Sharing	\$2.83M
	Insurance Reimbursements	\$5.60M
	LEA Revenues	
	LEA Chargeback	\$2.24M
	0.25% of Admin Fee and Indirect Reimbursement for Schools in LEA	\$0.88M
	MFP and local per-pupil funding for Pre-K	\$1.93M
	MFP and local per-pupil funding for the YSC	\$0.71M
	Pass-through for nonpublic textbooks and teacher pay supplements	\$0.56M
	Harrah's (YSC/YOC/Enrollment)	\$4.00M
	Indirect Reimbursement for nonpublic grant administration	\$0.70M
NON RECURRING	Miscellaneous (donations, interest on investments, PowerSchool)	\$0.64M
	Fund Balance	\$0.81M
	Child Nutrition Transfer	\$0.50M
	TOTAL	\$30.96M

FY19 CENTRAL OFFICE GENERAL FUND REVENUES



FY19 ACCOUNTING OF THE FUND BALANCE WITHDRAWAL

WE PROJECT A 25% REDUCTION IN OUR USAGE OF FUND BALANCE WITHDRAWAL COMPARED TO FY18

DESCRIPTION OF ACTIVITIES UNDER FUND BALANCE FOR THE CENTRAL OFFICE	TOTAL COSTS (\$)	OPSB CORE FUNCTIONAL AREA
Remainder of YSC/OJC not covered by MFP or other revenue sources	\$0.54M	Equity and Student Services
Portion of team that ensures that our communities and families have a clear voice in the decisions that set the direction of public education in the city	\$0.27M	Family and Community Engagement
TOTAL	\$0.81 million	

ESTIMATED FUND BALANCE REPORT

GENERAL FUND FOR FISCAL YEAR 2019

	AMOUNT
Beginning, Fund Balance 7/1/2018	\$60,294,729
Budget Fund Balance Usage - Schools	\$2,000,000
Budget Fund Balance Usage - Central Office	\$812,890
Ending, Fund Balance 6/30/2019	\$57,481,839

*Projected available fund balance amount, pending Audit completion

CYPRESS & MCDONOGH 35 BUDGET

	Cypress	McDonogh 35	Total
REVENUES			
Local Per Pupil	\$1,456,860	\$2,666,328	\$4,123,188
State MFP	\$1,309,907	\$2,347,816	\$3,657,723
Federal and State Grants	\$0	\$0	\$0
Other Non - Recurring	\$60,000	\$512,849	\$572,849
Non-recurring Revenues - Use of Fund Balance*	\$0	\$2,000,000	\$2,000,000
TOTAL RECURRING REVENUES	\$2,766,766	\$5,014,145	\$7,780,911
TOTAL REVENUES	\$2,826,766	\$7,526,994	\$10,353,760
EXPENSES			
Salaries & Benefits	\$2,269,312	\$5,612,716	\$7,882,028
Purchased Services (Incl. from OPSB)	\$80,000	\$142,000	\$222,000
Technology	\$15,210	\$74,293	\$89,503
Transportation	\$185,000	\$510,000	\$695,000
Property and Facilities	\$262,794	\$1,107,085	\$1,369,879
Supplies	\$14,450	\$80,900	\$95,350
Other	\$0	\$0	\$0
Total Expenses	\$2,826,766	\$7,526,994	\$10,353,760
Surplus/Deficit (Non-Recurring)	\$0	\$0	\$0
Surplus/Deficit (Structural)	(60,000)	(2,512,849)	(2,572,849)

* Requires board approval of fund balance

FY19 BUDGET: FEDERAL AND STATE GRANT DETAIL

OPSB manages the federal and state grants for the schools in its LEA, as well as those funds directed toward students enrolled in non-public schools and our other citywide obligations. We have not yet received allocations for EEF, McKinney Vento, so these grants are shown here on a preliminary basis only.

	IDEA-B (incl. IDEA Preschool) (\$)	Title** (incl. Title I, II, III, IV) (\$)	LA-4 (Federal and State) (\$)	Climate Grant (\$)	Carl Perkins (\$)	EEF (\$)	McKinney Vento (\$)	E-Rate (\$)	Child Nutrition (\$)	OPSB Total (\$)
Total Revenue	\$3,243,173	\$5,839,837	\$732,800	\$525,000	\$161,267	\$66,902	\$26,461	\$488,100	\$6,519,516	\$17,603,056
Recurring	\$3,243,173	\$5,839,837	\$732,800	\$525,000	\$161,267	\$66,902	\$26,461	\$488,100	\$5,112,470	\$16,196,010
Non-Recurring									\$1,407,046	\$1,407,046
Total Cost	\$3,243,173	\$5,839,837	\$732,800	\$525,000	\$161,267	\$66,902	\$26,461	\$488,100	\$6,519,516	\$17,603,056
Citywide Responsibilities	\$2,178,370	\$2,924,326		\$71,631		\$788		\$488,100	\$6,519,516	\$12,182,731
School Oversight & Planning										
Family & Community Engagement										
Equity & Student Support	\$2,178,370	\$2,924,326		\$71,631		\$788				\$5,175,115
Facilities Planning & Preservation										
Administration & Finance								\$488,100		\$488,100
Legacy Costs & Other Obligations									\$6,519,516	\$6,519,516
LEA Responsibilities	\$1,064,803	\$479,467	\$21,914	\$39,309	\$24,879		\$26,461			\$1,656,833
OPSB District-Operated Schools	\$652,663	\$292,007	\$19,174	\$39,309	\$12,440		\$17,240			\$1,032,833
OPSB Charter – LEA	\$412,141	\$187,460	\$2,739		\$12,440		\$9,221			\$624,001
District-Operated School Supports										
School-Based Funding		\$2,436,044	\$710,886	\$414,060	\$136,388	\$66,114				\$3,763,492
OPSB District-Operated Schools		\$1,418,346	\$603,171	\$79,308	\$62,484	\$36,662				\$2,199,971
OPSB Charter – LEA		\$989,007	\$107,715		\$73,904	\$29,452				\$1,200,078
OPSB Charter – Independent LEA		\$28,691		\$334,752						\$363,443
Type 5										
Net Income, Recurring	\$3,243,173	\$5,839,837	\$732,800	\$525,000	\$161,267	\$66,902	\$26,461	\$488,100	\$5,112,470	\$16,196,010
Net Income, Non-Recurring	0	0	0	0	0	0	0	0	\$1,407,046	\$1,407,046

**OPSB manages Title III grants for a consortium of schools, some of which are independent LEAs, as well as the multi-year Climate Grant for schools that were in OPSB's LEA at the time the grant was first awarded.

FEDERAL AND STATE GRANTS

CHILD NUTRITION		
Personnel-Related Expenses		
511100	OFFICIALS/ADMINISTRATORS/MANAGERS	\$435,238
511400	CLERICAL/SECRETARIAL	\$119,128
511600	SERVICE WORKERS	\$977,723
511700	SKILLED CRAFTS	\$30,215
512300	SUBSTITUTE EMPLOYEE	\$25,000
512900	OTHER TEMPORARY EMPLOYEE	\$35,000
513000	SALARIES FOR OVERTIME	\$20,000
515000	STIPEND PAY	\$40,000
521000	GROUP INSURANCE	\$912,500
522500	MEDICARE/MEDICAID CONTRIBUTION	\$24,031
523100	TEACHERS' RETIREMENT	\$442,500
526000	WORKER'S COMPENSATION	\$8,423
525000	UNEMPLOYMENT COMPENSATION	\$9,241
522000	FICA	\$96,588
TOTAL PERSONNEL EXPENSES		\$3,175,587
Services and Contracts		
532000	PURCHASED EDUCATIONAL SERVICES	\$15,000
557000	FOOD SERVICE MANAGEMENT	\$30,000

FEDERAL AND STATE GRANTS

CHILD NUTRITION		
Property and Facilities		
543000	REPAIRS & MAINTENANCE	\$16,000
544100	RENTING LAND & BUILDINGS	\$150,000
544200	RENTING EQUIPMENT & VEHICLES	\$13,750
573300	FURNITURE AND FIXTURES	\$15,000
Communications		
553000	COMMUNICATIONS	\$23,500
Administrative Expenses		
555000	PRINTING & BINDING	\$7,000
558200	TRAVEL EXPENSE REIMBURSEMENT	\$35,000
593300	INDIRECT REIMBURSEMENT	\$500,000
561000	MATERIALS & SUPPLIES	\$421,000
562600	FUEL	\$6,000
563100	PURCHASED FOOD	\$1,750,000
563200	COMMODITIES	\$341,679
573900	OTHER EQUIPMENT	\$20,000
TOTAL NON PERSONNEL EXPENSES		\$3,343,929
TOTAL EXPENSES		\$6,519,516

FEDERAL AND STATE GRANTS

E-RATE		
Services and Contracts		
534000	PURCHASED TECHNICAL	\$100,000
Communications		
553000	COMMUNICATIONS	\$388,100
	TOTAL NON-PERSONNEL EXPENSES	\$488,100
	Total Expenses	\$488,100

TITLE I		
Personnel-Related Expenses		
511100	OFFICIALS/ADMINISTRATORS/MANAGERS	\$66,318
511200	TEACHERS	\$1,021,952
511500	AIDES	\$531,935
511800	DEGREED PROFESSIONALS	\$69,395
511900	OTHER SALARIES	\$79,052
515000	STIPEND PAY	\$157,510
521000	GROUP INSURANCE	\$184,953
522500	MEDICARE/MEDICAID CONTRIBUTION	\$26,729
523100	TEACHERS' RETIREMENT	\$437,914

FEDERAL AND STATE GRANTS

TITLE I		
526000	WORKER'S COMPENSATION	\$9,089
525000	UNEMPLOYMENT COMPENSATION	\$10,139
522000	FICA	\$11,860
TOTAL PERSONNEL EXPENSES		\$2,606,846
Services and Contracts		
532000	PURCHASED EDUCATIONAL SERVICES	\$2,302,496
Repairs and Maintenance		
543000	REPAIRS & MAINTENANCE	\$14,166
Communications		
553000	COMMUNICATIONS	\$50,845
Administrative Expenses		
555000	PRINTING & BINDING	\$3,000
558200	TRAVEL EXPENSE REIMBURSEMENT	\$22,000
593300	INDIRECT REIMBURSEMENT	\$378,627
Supplies		
561000	MATERIALS & SUPPLIES	\$56,203
561500	TECHNOLOGY RELATED SUPPLIES	\$20,309
TOTAL NON-PERSONNEL EXPENSES		\$2,847,676
Total Expenses		\$5,454,222

FEDERAL AND STATE GRANTS

TITLE II		
Personnel-Related Expenses		
511400	CLERICAL/SECRETARIAL	\$9,164
515000	STIPEND PAY	\$918
521000	GROUP INSURANCE	\$1,180
522500	MEDICARE/MEDICAID CONTRIBUTION	\$133
523100	TEACHERS' RETIREMENT	\$2,437
526000	WORKER'S COMPENSATION	\$46
525000	UNEMPLOYMENT COMPENSATION	\$50
TOTAL PERSONNEL EXPENSES		\$13,929
Services and Contracts		
532000	PURCHASED EDUCATIONAL SERVICES	\$151,591
Administrative Expenses		
558200	TRAVEL EXPENSE REIMBURSEMENT	\$28,861
593300	INDIRECT REIMBURSEMENT	\$14,485
TOTAL NON-PERSONNEL EXPENSES		\$194,937
Total Expenses		\$208,866

FEDERAL AND STATE GRANTS

TITLE III		
Personnel-Related Expenses		
511200	TEACHERS	\$21,778
511500	AIDES	\$2,622
524000	EDUCATIONAL REIMBURSEMENT	\$3,500
521000	GROUP INSURANCE	\$2,554
522500	MEDICARE/MEDICAID CONTRIBUTION	\$291
523100	TEACHERS' RETIREMENT	\$2,892
526000	WORKER'S COMPENSATION	\$100
525000	UNEMPLOYMENT COMPENSATION	\$110
	TOTAL PERSONNEL EXPENSES	\$33,847
Administrative Expenses		
555000	PRINTING & BINDING	\$2,000
593300	INDIRECT REIMBURSEMENT	\$831
Supplies		
561000	MATERIALS & SUPPLIES	\$5,693
	TOTAL NON-PERSONNEL EXPENSES	\$8,524
	Total Expenses	\$42,371

FEDERAL AND STATE GRANTS

TITLE III - IMMIGRANT		
Personnel-Related Expenses		
511200	TEACHERS	\$4,000
521000	GROUP INSURANCE	\$400
522500	MEDICARE/MEDICAID CONTRIBUTION	\$58
523100	TEACHERS' RETIREMENT	\$670
524000	EDUCATIONAL REIMBURSEMENT	\$1,500
526000	WORKER'S COMPENSATION	\$20
525000	UNEMPLOYMENT COMPENSATION	\$22
	TOTAL PERSONNEL EXPENSES	\$6,670
Administrative Expenses		
593300	INDIRECT REIMBURSEMENT	\$562
Supplies		
561000	MATERIALS & SUPPLIES	\$878
	TOTAL NON-PERSONNEL EXPENSES	\$1,440
	Total Expenses	\$8,110

FEDERAL AND STATE GRANTS

TITLE IV		
Personnel-Related Expenses		
515000	STIPEND PAY	\$12,584
522500	MEDICARE/MEDICAID CONTRIBUTION	\$182
523100	TEACHERS' RETIREMENT	\$3,347
526000	WORKER'S COMPENSATION	\$63
525000	UNEMPLOYMENT COMPENSATION	\$69
TOTAL PERSONNEL EXPENSES		\$16,246
Services and contracts		
532000	PURCHASED EDUCATIONAL SERVICES	\$52,249
Communications		
553000	COMMUNICATIONS	\$32,492
Administrative Expenses		
558200	TRAVEL EXPENSE REIMBURSEMENT	\$16,246
593300	INDIRECT REIMBURSEMENT	\$8,736
TOTAL NON-PERSONNEL EXPENSES		\$109,722
Total Expenses		\$125,968

FEDERAL AND STATE GRANTS

CLIMATE GRANT		
Personnel-Related Expenses		
511100	OFFICIALS/ADMINISTRATORS/MANAGERS	\$19,518
511200	TEACHERS	\$50,000
511500	THERAPISTS/SPECIALISTS/COUNSEL	\$135,200
515000	STIPEND PAY	\$7,000
521000	GROUP INSURANCE	\$27,787
522500	MEDICARE/MEDICAID CONTRIBUTION	\$3,070
523100	TEACHERS' RETIREMENT	\$56,317
526000	WORKER'S COMPENSATION	\$348
525000	UNEMPLOYMENT COMPENSATION	\$382
TOTAL PERSONNEL EXPENSES		\$299,622
Services and contracts		
532000	PURCHASED EDUCATIONAL SERVICES	\$105,500
551900	PURCH TRANSP FOR OTHER SOURCES	\$500
Communications		
553000	COMMUNICATIONS	\$32,492
Administrative Expenses		
558200	TRAVEL EXPENSE REIMBURSEMENT	\$12,540
593300	INDIRECT REIMBURSEMENT	\$32,064

FEDERAL AND STATE GRANTS

CLIMATE GRANT		
Supplies		
561000	MATERIALS & SUPPLIES	\$66,427
561500	TECHNOLOGY RELATED SUPPLIES	\$600
	TOTAL NON-PERSONNEL EXPENSES	\$225,378
	Total Expenses	\$525,000

LA-4 FEDERAL		
Personnel-Related Expenses		
511200	TEACHERS	\$232,859
511500	AIDES	\$38,030
521000	GROUP INSURANCE	\$29,393
522500	MEDICARE/MEDICAID CONTRIBUTION	\$3,907
523100	TEACHERS' RETIREMENT	\$60,703
526000	WORKER'S COMPENSATION	\$1,354
525000	UNEMPLOYMENT COMPENSATION	\$1,490
522000	FICA	\$2,561
	TOTAL PERSONNEL EXPENSES	\$370,297

FEDERAL AND STATE GRANTS

LA-4 FEDERAL		
Administrative Expenses		
593300	INDIRECT REIMBURSEMENT	\$27,593
	TOTAL NON-PERSONNEL EXPENSES	\$27,593
	Total Expenses	\$525,000

LA-4 STATE		
Personnel-Related Expenses		
511200	TEACHERS	\$195,023
511500	AIDES	\$49,979
521000	GROUP INSURANCE	\$26,584
522500	MEDICARE/MEDICAID CONTRIBUTION	\$3,533
523100	TEACHERS' RETIREMENT	\$54,902
526000	WORKER'S COMPENSATION	\$1,225
525000	UNEMPLOYMENT COMPENSATION	\$1,348
522000	FICA	\$2,316
	TOTAL PERSONNEL EXPENSES	\$334,910
	Total Expenses	\$334,910

FEDERAL AND STATE GRANTS

IDEA-B (PRESCHOOL)		
Personnel-Related Expenses		
511200	TEACHERS	\$30,986
521000	GROUP INSURANCE	\$8,250
522500	MEDICARE/MEDICAID CONTRIBUTION	\$449
523100	TEACHERS' RETIREMENT	\$8,274
526000	WORKER'S COMPENSATION	\$387
525000	UNEMPLOYMENT COMPENSATION	\$170
TOTAL PERSONNEL EXPENSES		\$48,516
Administrative Expenses		
561000	MATERIALS AND SUPPLIES	\$33,691
593300	INDIRECT REIMBURSEMENT	\$6,369
TOTAL NON-PERSONNEL EXPENSES		\$40,060
Total Expenses		\$88,576

FEDERAL AND STATE GRANTS

IDEA-B		
Personnel-Related Expenses		
511100	OFFICIALS/ADMINISTRATORS/MANAGERS	\$90,750
511200	TEACHERS	\$288,615
511300	TEACHERS/THERAPISTS/SPECIALISTS/COUNSELORS	\$1,385,685
511400	CLERICAL/SECRETARIAL	\$49,267
511500	PARAPROFESSIONAL/AIDES	\$74,138
511900	OTHER SALARIES	\$22,805
521000	GROUP INSURANCE	\$427,090
522500	MEDICARE/MEDICAID CONTRIBUTION	\$28,536
523100	TEACHERS' RETIREMENT	\$525,464
526000	WORKER'S COMPENSATION	\$24,600
525000	UNEMPLOYMENT COMPENSATION	\$10,824
TOTAL PERSONNEL EXPENSES		\$2,927,774
Administrative Expenses		
593300	INDIRECT REIMBURSEMENT	\$226,823
TOTAL NON-PERSONNEL EXPENSES		\$226,823
Total Expenses		\$3,154,597

FEDERAL AND STATE GRANTS

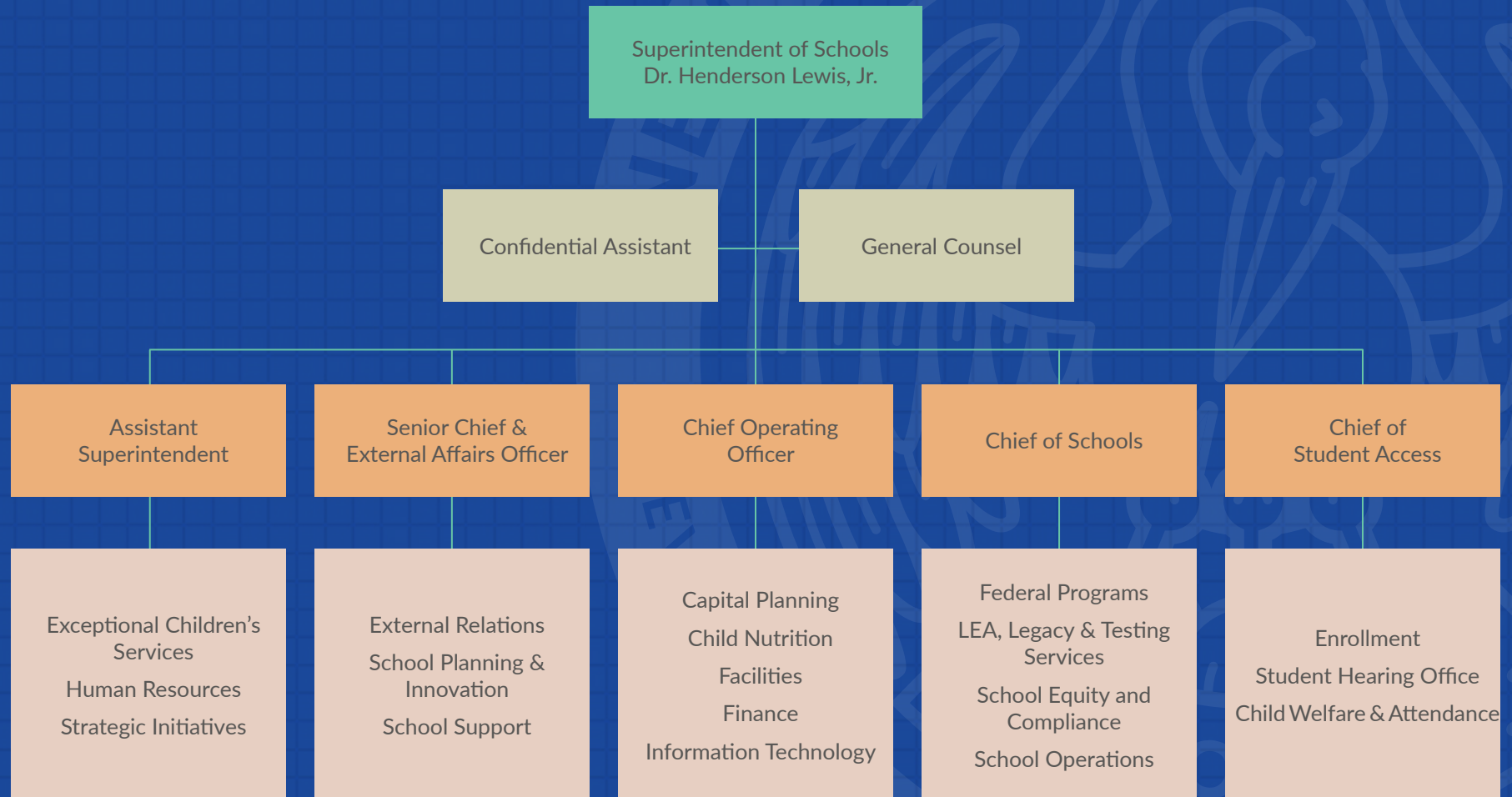
CARL PERKINS		
Personnel-Related Expenses		
511100	OFFICIALS/ADMINISTRATORS/MANAGERS	\$17,523
515000	STIPEND PAY	\$16,200
521000	GROUP INSURANCE	\$2,257
522500	MEDICARE/MEDICAID CONTRIBUTION	\$489
523100	TEACHERS' RETIREMENT	\$8,970
526000	WORKER'S COMPENSATION	\$169
525000	UNEMPLOYMENT COMPENSATION	\$185
TOTAL PERSONNEL EXPENSES		\$45,793
Services and Contracts		
532000	PURCHASED EDUCATIONAL SERVICES	\$6,000
551900	PURCH TRANSP FOR OTHER SOURCES	\$10,200
Communications		
553000	COMMUNICATIONS	\$13,925
Administrative Expenses		
555000	PRINTING & BINDING	\$1,799
Supplies		
561000	MATERIALS & SUPPLIES	\$13,865
561500	TECHNOLOGY RELATED SUPPLIES	\$69,685
TOTAL NON-PERSONNEL EXPENSES		\$115,474
Total Expenses		\$161,267

ORGANIZATION



FY19 OPSB CENTRAL OFFICE ORGANIZATIONAL CHART

We present below a snapshot of OPSB's FY19 organizational structure by department. On subsequent pages, further detail of team structure within departments is illustrated.



FY19 GENERAL FUND CENTRAL OFFICE STAFFING

DEPARTMENT	FY19 STAFF (FTE)	FY18 STAFF (FTE)	VARIANCE (FTE)
Assistant Superintendent's Office	4		4.00
Capital Planning	0.5		0.50
Child Welfare and Attendance	13		13.00
ECS	59.4	59.4	0.00
Education Initiatives Office	3		3.00
Enrollment and Student Access	22		22.00
Equity and Compliance	5	5	0.00
External Relations	7	5	0.00
Facilities	1.5	3	(1.50)
Federal Programs	5.1	5	0.10
Finance	10.65	10	0.65
Human Resources	4.5	8	(3.50)
Information Technology	1.5	5	(3.50)
LEA, Legacy and Testing Services	4	0	4.00
Legal	3	2	1.00
Office of Administration	2		2.00
Operations	1	1	0.00
Planning and Innovation	4	5	(1.00)
School Support Office	4	6	(2.00)
Schools Office	2.6	3	(0.40)
Superintendent	2	3	(1.00)
OPSB Total – Central Office	159.75	122.4	37.35

Our central office is restructured to better align with our key priorities. Highlights include:

- Investment in Enrollment, Student Hearing, and Child Welfare and Attendance functions (35 positions);
- Building out our external relations, schools support, equity and oversight teams to oversee an increased number of schools for Unification;
- Reduced our district-operated schools office to provide more funding and autonomy to these schools; and
- Selective reductions to our administrative and operations support to create a more efficient and streamlined organization.

COMPARISON FY19 TO FY18 REVENUE AND EXPENDITURES

		FY19 ADOPTED	FY18 BUDGET
	Recurring Revenues	\$29,636,050	\$20,300,000
	Non-Recurring Revenues	\$1,312,890	\$3,300,000
	TOTAL	\$30,948,940	\$23,600,000

	REVENUES	FY19 ADOPTED	FY18 BUDGET
<i>Confirmed</i>			
RECURRING	Authorizer Fee	\$6,963,023	\$4,100,000
	Carveout	\$2,603,490	\$3,000,000
	Revenue Sharing	\$2,830,000	\$2,800,000
	Harrah's	\$4,000,000	\$400,000
	YSC Funding	\$706,177	\$1,000,000
	<i>Ad Valorem Sales Tax YSC</i>	<i>\$346,348</i>	
	<i>State Share - MFP - YSC</i>	<i>\$359,829</i>	
	Pre-K Funding - Central	\$1,934,195	\$1,100,000
	<i>Ad Valorem and Sales Tax</i>	<i>\$390,328</i>	
	<i>State Share - MFP</i>	<i>\$1,543,866</i>	
	Miscellaneous	\$576,000	\$300,000
	<i>Community Service Activities</i>	<i>\$250,000</i>	

COMPARISON FY19 TO FY18 REVENUE AND EXPENDITURES

	REVENUES	FY19 ADOPTED	FY18 BUDGET
RECURRING	NIET - TAP Master Teacher	\$126,000	
	Interest Income	\$200,000	
	Non-Public/Pass-Through	\$558,000	\$600,000
	Non-Public Textbooks	\$498,000	
	PIP	\$60,000	
	Insurance (property)	\$5,600,000	\$2,700,000
	LEA Revenues + Chargebacks	\$3,123,915	\$2,200,000
	LEA Chargeback	\$2,238,966	\$1,800,000
	0.25% Admin Fee	\$884,950	\$400,000
	District Operator Chargeback		\$1,400,000
	Indirect Costs	\$681,250	\$400,000
	PowerSchool Billings + IT Billings	\$60,000	\$300,000
NON RECURRING	Harrah's Fund Balance		\$300,000
	Restart Funding		\$400,000
	Unification Fund		\$1,000,000
	Fund Balance (General Fund)	\$812,890	\$1,100,000
	Child Nutrition	\$500,000	\$500,000

COMPARISON FY19 TO FY18 REVENUE AND EXPENDITURES

EXPENDITURES	FY19 ADOPTED	FY18 BUDGET
Operations	\$12,582,941	\$10,724,366
<i>Central Office</i>	<i>\$480,000</i>	<i>\$570,000</i>
<i>Capital Planning</i>	<i>\$82,598</i>	<i>\$0</i>
<i>Facilities</i>	<i>\$230,243</i>	<i>\$26,028</i>
<i>Finance</i>	<i>\$1,627,897</i>	<i>\$1,444,923</i>
<i>IT</i>	<i>\$1,025,313</i>	<i>\$1,189,494</i>
<i>Insurance</i>	<i>\$6,889,472</i>	<i>\$3,717,525</i>
<i>Operations Department</i>	<i>\$262,915</i>	<i>\$278,350</i>
<i>System Wide - Legacy</i>	<i>\$1,984,500</i>	<i>\$3,498,046</i>
Schools Office	\$5,604,889	\$6,226,806
<i>Equity and Compliance</i>	<i>\$785,355</i>	<i>\$0</i>
<i>Exceptional Children's Services</i>	<i>\$3,078,042</i>	<i>\$2,323,866</i>
<i>Federal Programs</i>	<i>\$549,940</i>	<i>\$295,557</i>
<i>LEA, Legacy and Testing Services</i>	<i>\$551,853</i>	<i>\$0</i>
<i>Schools Office</i>	<i>\$639,697</i>	<i>\$649,304</i>

COMPARISON FY19 TO FY18 REVENUE AND EXPENDITURES

EXPENDITURES	FY19 ADOPTED	FY18 BUDGET
<i>School Performance</i>		\$828,700
<i>Equity and Student Services</i>		\$2,129,379
External Relations	\$9,531,752	\$3,897,139
<i>External Relations</i>	\$1,271,479	\$1,056,334
<i>School Support Office</i>	\$531,119	\$0
<i>Planning and Innovation</i>	\$472,318	\$0
<i>Education Initiatives Office</i>	\$1,649,365	\$0
<i>Alternative Learning Institute</i>	\$975,000	\$975,000
<i>Youth Study Center</i>	\$994,382	\$994,382
<i>Enrollment</i>	\$2,426,722	\$0
<i>Youth Opportunity Center</i>	\$1,211,365	\$0
<i>Planning, Policy and New Schools Authorization</i>		\$871,423
Assistant Superintendent's Office	\$1,472,964	\$622,576
<i>Assistant Superintendent's Office</i>	\$603,514	\$0

COMPARISON FY19 TO FY18 REVENUE AND EXPENDITURES

EXPENDITURES	FY19 ADOPTED	FY18 BUDGET
<i>Human Resources</i>	\$612,112	\$622,576
<i>Strategic Operations</i>	\$257,338	\$0
Superintendent	\$1,756,392	\$1,962,002
<i>Board Office</i>	\$210,924	\$196,877
<i>Legal Department</i>	\$927,880	\$968,071
<i>Superintendent's Office</i>	\$617,587	\$797,054
Total Expenditures	\$30,948,939	\$23,432,889



APPENDIX



GLOSSARY OF TERMS

ACT 91: Louisiana Revised Statute 17:10.7.1 was enacted in May of 2016. This legislation established the process by which public schools in New Orleans currently under the Orleans Parish School Board (OPSB) and the Recovery School District (RSD), two separate districts, would be unified under the governance of the Orleans Parish School Board (OPSB) by July 1, 2018. It codifies in law certain elements of the New Orleans school system: 1) Autonomous public schools, 2) citywide family choice, 3) school authorizing and accountability standards, and 4) focus on student equity. More information about Act 91 can be found [here](#)

CHARTER SCHOOL: Independent public schools that maintain autonomy in much of their decision-making, including curriculum and faculty, but are held accountable to high standards of student achievement by an authorizing body with the authority to revoke schools' charters if they are found to violate the terms of the operating agreement. This document references 4 different types of Charter Schools in New Orleans:

Type 1	New-start charter schools approved by a local school board
Type 3	Conversions of existing public schools, approved by a local school board
Type 3B	Former Type 5 charter schools that are transferred back to the local school board
Type 5	Recovery School District charter schools

CHARTER MANAGEMENT ORGANIZATION (CMO):

Nonprofit entities that manage two or more charter schools; many of the charter schools in New Orleans are part of a CMO.

ENROLLNOLA: Common enrollment system that facilitates school choice for families by managing the application process and admission of students to over 90% of the schools in New Orleans, as well as readmissions and transfers of students. The team also manages the Student Hearing Office (SHO), which handles the exit and expulsion process for students in charter schools. These functions have transitioned from RSD and will be managed by OPSB for the first time in FY19.

INDIVIDUALS WITH DISABILITIES EDUCATION ACT

(IDEA): Federal law that ensures children with disabilities have the opportunity to receive a free and appropriate public education

LOCAL EDUCATION AGENCY (LEA): A public board of education or other public authority legally constituted within a state for administrative control or direction of a school or schools. LEA's typically serve as the fiscal agent of schools in their control for federal and state funds and may provide special education and other services in compliance with federal and state grants. In New Orleans, there are multiple LEA's. Orleans Parish School Board has historically served as the LEA for both its charter school

GLOSSARY OF TERMS

and direct-run schools, whereas each of the charter schools under the RSD are independent LEA's. Per Act 91, schools transferring from the RSD have the option to elect to be in the OPSB LEA or remain their own LEA, and charter schools historically in the OPSB LEA had the option to leave the OPSB LEA. The decision of a school to leave or stay in the OPSB LEA has important implications for the finances of the district and is, therefore, a significant aspect of our financial planning.

MINIMUM FOUNDATION PROGRAM (MFP): Louisiana's formula to equitably allocate funding for education to school districts.

ORLEANS JUSTICE CENTER (OJC): Program that provides educational services to pre- and post-adjudicated students in secure care at the Travis Hill School at the Orleans Justice Center, operated by CEEAS.

ORLEANS PARISH SCHOOL BOARD (OPSB): Refers to the democratically elected school board, and the governing authority for public education in Orleans Parish. As of July

1, 2018, OPSB oversees all public schools in the parish other than the Type 2 schools overseen by the state. OPSB "central office" refers to its administrative arm that carries forth Board policy.

RECOVERY SCHOOL DISTRICT (RSD): A statewide school district administered by the Louisiana Department of Education; the majority of RSD-overseen schools were within New Orleans and returned to OPSB on July 1, 2018.

YOUTH STUDY CENTER (YSC): The juvenile detention center for Orleans Parish, administered by the city of New Orleans with education services funded by OPSB, fully known as the Travis Hill School at the Youth Study Center.

FY19 EXPENDITURES BY DEPARTMENTAL AREA

Department	FY19				FY18	
	FTE	Personnel \$	Non-Personnel \$	Total Budget	FTE	Total Budget
Assistant Superintendent	4	\$513,014	\$90,500	\$603,514		\$0
Board-Related Expenses		\$137,424	\$73,500	\$210,924		\$196,877
Capital Planning	0.5	\$68,698	\$13,900	\$82,598		\$0
Central Office Rent			\$480,000	\$480,000		\$570,000
ECS	59.4	\$2,702,777	\$375,265	\$3,078,042	59.4	\$5,395,055
Enrollment and Student Access / (EnrollNOLA)	22	\$2,209,523	\$217,200	\$2,426,723		\$990,935
Education Initiatives	3	\$340,988	\$1,308,377	\$1,649,365		\$0
Equity & Compliance	5	\$665,856	\$119,500	\$785,356	5	\$2,129,380
External Affairs	7	\$904,321	\$367,158	\$1,271,479	7	\$1,149,407
Facilities	1.5	\$170,106	\$60,138	\$230,244	3	\$369,694
Federal Programs	5.1	\$544,940	\$5,000	\$549,940	5	\$1,173,917
Finance	10.65	\$1,218,354	\$409,543	\$1,627,897	10	\$1,438,023
Human Resources	4.5	\$513,612	\$98,500	\$612,112	8	\$816,025
Information Technology	1.5	\$183,735	\$841,579	\$1,025,314	5	\$1,189,494
Insurance			\$6,889,472	\$6,889,472		\$3,717,525
Legacy Costs (PIP Salaries / Operating Expenses)		\$129,455	\$1,855,046	\$1,984,501		\$2,579,965
LEA, Legacy and Testing Services	4	\$385,854	\$166,000	\$551,854		\$0
Legal	3	\$450,279	\$477,602	\$927,881	2	\$968,071
Office of Administration	2	\$247,338	\$10,000	\$257,338		\$0
Operations	1	\$233,415	\$29,500	\$262,915	1	\$278,350
Orleans Justice Center (OJC)			\$994,382	\$994,382		\$1,055,787
Planning and Innovation	4	\$454,818	\$17,500	\$472,318	5	\$871,423
Schools Office	2.6	\$582,697	\$57,000	\$639,697	3	\$646,204

FY19 EXPENDITURES BY DEPARTMENTAL AREA

Department	FY19				FY18	
	FTE	Personnel \$	Non-Personnel \$	Total Budget	FTE	Total Budget
Schools Support	4	\$513,619	\$17,500	\$531,119	6	\$828,700
Superintendent	2	\$477,465	\$140,123	\$617,588	3	\$754,054
Youth Study Center (YSC) / Child Welfare and Attendance	13	\$1,186,415	\$1,019,332	\$2,205,747		\$1,030,415
OPSB Total – Central Office	159.75	\$14,834,703	\$16,133,617	\$30,968,320	122.40	\$28,149,301
Capital Fund*	7	\$488,360	\$1,368,593	\$1,856,953		\$967,673
Child Nutrition**	4	\$359,710	\$3,343,929	\$3,703,639	4	\$4,150,203
Enterprise Fund	4.5	\$361,240	\$1,358,900	\$1,720,140	3	\$1,983,987
OPSB Total – All Funds	175.25	\$16,044,013	\$22,205,039	\$38,249,052	129.40	\$35,251,164

*Capital Fund Non-Personnel Costs reflect the amounts needed to cover Legacy Costs and Other Obligations known as of the preparation date of the FY19 Consolidated Budget

**Child Nutrition FTE count only includes 12-month central office personnel, not school-based personnel.

GLOSSARY OF REVENUES

	REVENUE SOURCE	\$M	DESCRIPTION
RECURRING	Authorizer Fee	\$6.96	Under Louisiana state law (RS 17:3995) the local authorizer may charge up to 2% of schools' annual per-pupil funding to pay for administrative overhead costs incurred in its role as the authorizer of schools. OPSB charges 1.75% for all schools it oversees.
	Carveout	\$2.60	Funding allocated from local revenues for OPSB legacy obligations through Louisiana state law (RS 17:1990(2)(bb)(iii)).
	Revenue Sharing	\$2.83	Funding provided from the state's revenue sharing program.
	Insurance Reimbursements	\$5.6	OPSB pays for property and other insurance costs for buildings that it owns and these costs are directly reimbursed by schools.
	LEA Revenues		Revenues OPSB receives as LEA for a limited set of schools (11 in FY19).
	LEA Chargeback	\$2.24	Funds assessed to schools in OPSB's LEA to fill the gap in revenues OPSB receives and budgeted costs to provide services to such schools.
	0.25% of Admin Fee and Indirect Reimbursement for Schools in LEA	\$0.88	For the schools in its LEA, OPSB receives an additional .25% of the schools' annual per-pupil funding as an administrative fee for serving as agent of federal and state grants on behalf of schools in the LEA.
	MFP and local per-pupil funding for Pre-K	\$1.93	OPSB operates multiple early childhood centers and receives annual state and local per-pupil funding for these students with special needs.
	MFP and local per-pupil funding for the YSC	\$0.71	OPSB serves youth in secure care at both the YSC at Travis Hill and receives annual state and local per-pupil funding for these students.
	Pass-through for nonpublic textbooks and teacher pay supplements	\$0.56	OPSB receives state funding for nonpublic school textbooks and directly passes this on to nonpublic schools; similarly, OPSB passes through state-funded professional improvement program (PIP) supplements for certificated educators.
	Harrah's (YSC/YOC/Enrollment)	\$4.0	Funding generated from Harrah's Casino that is controlled by the City Council and dedicated for education purposes and/or school building improvements.
	Indirect Reimbursement for nonpublic grant administration	\$0.7	As the fiscal agent of federal and state grants on behalf of nonpublic schools in the LEA, OPSB collects an administrative fee.
NON RECURRING	Miscellaneous (donations, interest on investments, PowerSchool)	\$0.64	Includes small amounts of donations, interest on investments and other ancillary revenues.
	Fund Balance	\$0.81	Transfer from Fund Balance to General Fund. This represents a 25% decrease from FY18.
	Child Nutrition Transfer	\$0.50	Administrative fees the Child Nutrition program pays for use of central office personnel and resources.
	TOTAL	\$30.96	

APPENDIX: CENTRAL OFFICE BUDGET DETAIL



FUNCTION

This office was newly established in FY19 to provide dedicated oversight to Exceptional Children's Services, Human Resources, and Strategic Initiatives. Additionally, this office will support cross-functional work of the district.



FY19 EMPLOYEE COUNT

4



FY18 BUDGET

\$0

This will support Executive coaching, Consultant Services as needed, Educational Pioneers, and other internal capacity as needed.

Travel for employee development and/or required trainings.

ASSISTANT SUPERINTENDENT

Personnel Expenses

Salaries

511100	Officials/Administrators/Managers	\$365,921
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Benefits

521000	Health Benefits	\$37,500
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522500	Medicare	\$5,306
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523100	TRSL	\$97,701
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526000	Workers Comp	\$4,574
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525000	Unemployment	\$2,013
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TOTAL PERSONNEL EXPENSES		\$513,014
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Services and Contracts

533900	Other Professional Services	\$80,000
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Administrative Expenses

558200	Travel Expense Reimbursement	\$10,000
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Supplies

563100	Purchased Food	\$500
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TOTAL NON-PERSONNEL EXPENSES		\$90,500
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TOTAL EXPENSES		\$603,514
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APPENDIX: CENTRAL OFFICE BUDGET DETAIL



FUNCTION

This budget supports the overall board function. Monthly board member stipends as well as costs associated for board member training and support are included in this departmental budget.



FY19 EMPLOYEE COUNT

0



FY18 BUDGET

\$196,877

Board Docs online management system, Louisiana School Board Association, and other associated fees.

Interpretation services for board meetings.

WebQA (FOIA App), Forethought and other applications.

Travel for board member education and required trainings.

BOARD-RELATED EXPENSES

Personnel-Related Expenses

515000	Stipend Pay	\$69,600
521000	Group Insurance	\$62,500
522500	Medicare/Medicaid Contribution	\$1,009
522000	Fica	\$4,315

TOTAL PERSONNEL EXPENSES **\$137,424**

Fees

581000	Dues and Fees	\$20,000
531900	Other Fees	\$2,000

Services and Contracts

532000	Purchased Educational Services	\$3,500
533900	Other Professional Services	\$20,500

Administrative Expenses

555000	Printing and Binding	\$1,000
558200	Travel Expense Reimbursement	\$20,000

Supplies

561000	Materials and Supplies	\$3,500
563100	Purchased Food	\$3,000

TOTAL NON-PERSONNEL EXPENSES **\$73,500**

TOTAL EXPENSES **\$210,924**

APPENDIX: CENTRAL OFFICE BUDGET DETAIL



FUNCTION

This budget supports the capital planning of the district. This department provides oversight for all capital planning including direct oversight of new construction projects currently managed by OPSB.



FY19 EMPLOYEE COUNT

1 Employee. Employee only partially funded by General Fund.



FY18 BUDGET

\$0

CAPITAL PLANNING

Personnel-Related Expenses

Salaries

511100	Officials/Administrators/Manager	\$48,055
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Benefits

521000	Health Benefits	\$6,250
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522500	Medicare	\$697
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523100	TRSL	\$12,831
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526000	Workers Comp	\$600
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525000	Unemployment	\$264
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TOTAL PERSONNEL EXPENSES		\$68,697
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Fees

581000	Dues and Fees	\$1,000
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Services and Contracts

533900	Other Professional Services	\$10,000
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Administrative Expenses

558200	Travel Expense Reimbursement	\$2,500
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Supplies

573900	Other Equipment	\$400
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TOTAL NON-PERSONNEL EXPENSES		\$13,900
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TOTAL EXPENSES		\$82,597
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APPENDIX: CENTRAL OFFICE BUDGET DETAIL



FUNCTION

This budget captures the rent expense OPSB pays to ensure proper upkeep of the Timbers building.



FY19 EMPLOYEE COUNT

0



FY18 BUDGET

\$570,000

CENTRAL OFFICE

Property & Facilities

544100

Renting Land and Buildings

\$480,000

TOTAL EXPENSES

\$480,000

APPENDIX: CENTRAL OFFICE BUDGET DETAIL



FUNCTION

This budget supports the overall child welfare and attendance functions new to OPSB in FY19. Previously, these services were delivered by RSD.



FY19 EMPLOYEE COUNT

13



FY18 BUDGET

\$0. Previously provided by RSD through a contractual arrangement.

Security services.

CHILD WELFARE AND ATTENDANCE

Personnel Expenses

Salaries

511100	Officials/Administrators/Managers	\$251,022
511800	Degreed Professionals	\$539,313

Benefits

521000	Health Benefits	\$159,375
522500	Medicare	\$11,460
523100	TRSL	\$211,019
526000	Workers Comp	\$9,879
525000	Unemployment	\$4,347

TOTAL PERSONNEL EXPENSES \$1,186,415

Services and Contracts

533900	Other Professional Services	\$17,750
555000	Printing and Binding	\$3,000
558200	Travel Expense Reimbursement	\$1,200

Supplies

561000	Materials and Supplies	\$3,000
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TOTAL NON-PERSONNEL EXPENSES \$24,950

TOTAL EXPENSES \$1,211,365

APPENDIX: CENTRAL OFFICE BUDGET DETAIL



FUNCTION

This budget supports leadership and oversight for citywide initiatives such as the Citywide Exceptional Needs Fund, Therapeutic Day Program, Travis Hill School, and Early Childhood Education Initiatives.



FY19 EMPLOYEE COUNT

3



FY18 BUDGET

\$0. Funding was budgeted within Equity and Student Services Department.

Funding transferred to schools for additional support for students that require services that far exceed the amount of money schools receive for cost of education.

CITYWIDE EDUCATION INITIATIVES

Personnel Expenses

Salaries

511100	Officials/Administrators/Managers	\$183,447
511800	Degreed Professionals	\$52,500

Benefits

521000	Health Benefits	\$34,375
522500	Medicare	\$3,421
523100	TRSL	\$62,998
526000	Workers Comp	\$2,949
525000	Unemployment	\$1,298

TOTAL PERSONNEL EXPENSES **\$340,988**

Services and Contracts

551900	Purchased Transportation	\$177
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Administrative Expenses

589000	Miscellaneous Expenditures	\$1,300,000
558200	Travel Expense Reimbursement	\$7,000

Supplies

561000	Materials and Supplies	\$800
563100	Purchased Food	\$400

TOTAL NON-PERSONNEL EXPENSES **\$1,308,377**

TOTAL EXPENSES **\$1,649,365**

APPENDIX: CENTRAL OFFICE BUDGET DETAIL



FUNCTION

This budget supports city-wide enrollment and student access services. This is a new function for OPSB as it was previously managed by RSD.



FY19 EMPLOYEE COUNT

22



FY18 BUDGET

\$0. Previously provided by RSD through a contractual arrangement.

Salesforce and Schoolforce support, website support and other technology support.

Rental and supplies for annual late enrollment process.

ENROLLMENT & STUDENT ACCESS

Personnel Expenses

Salaries

511100	Officials/Administrators/Managers	\$815,359
511400	Clerical/Secretarial	\$408,000
511800	Degreed Professionals	\$265,308

Benefits

521000	Health Benefits	\$275,000
522500	Medicare	\$21,586
523100	TRSL	\$397,474
526000	Workers Comp	\$18,608
525000	Unemployment	\$8,188

TOTAL PERSONNEL EXPENSES **\$2,209,523**

Services and Contracts

543000	Repairs and Maintenance	\$1,200
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Communications

573500	Technology Software	\$148,000
554000	Advertising / Public Notices	\$10,000

Administrative Expenses

555000	Printing and Binding	\$40,000
558200	Travel Expense Reimbursement	\$3,000

Supplies

561000	Materials and Supplies	\$15,000
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TOTAL NON-PERSONNEL EXPENSES **\$217,200**

TOTAL EXPENSES **\$2,426,723**

APPENDIX: CENTRAL OFFICE BUDGET DETAIL



FUNCTION

This budget supports the charter authorization process, implementation of the Charter School Accountability Framework and engagement with charter school boards.



FY19 EMPLOYEE COUNT

5



FY18 BUDGET

\$0. Was part of Equity and Student Services Department in FY18.

Contract for 3rd party evaluators for charter applications and web portal to support charter submissions.

Travel for employee development and/or required trainings.

National Association of Charter School Authorizer dues.

EQUITY AND COMPLIANCE

Personnel Expenses

Salaries

511100	Officials/Administrators/Managers	\$421,703
511800	Degreed Professionals	\$45,000

Benefits

521000	Health Benefits	\$59,375
522500	Medicare	\$6,767
523100	TRSL	\$124,610
526000	Workers Comp	\$5,834
525000	Unemployment	\$2,567

TOTAL PERSONNEL EXPENSES		\$665,856
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Services and Contracts

533900	Other Professional Services	\$100,000
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Administrative Expenses

555000	Printing and Binding	\$500
558200	Travel Expense Reimbursement	\$8,000
563100	Purchased Food	\$1,000
581000	Dues and Fees	\$10,000

TOTAL NON-PERSONNEL EXPENSES		\$119,500
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TOTAL EXPENSES		\$785,356
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APPENDIX: CENTRAL OFFICE BUDGET DETAIL



FUNCTION

This budget supports child find activities and special education services and supports for qualified students under IDEA and section 504 of the ADA.



FY19 EMPLOYEE COUNT

25.9



FY18 BUDGET

\$2.3M

EXCEPTIONAL CHILDREN'S SERVICES (ECS)

Personnel Expenses

Salaries

511100	Officials/Administrators/Managers	\$30,250
511200	Teachers	\$54,448
511300	Therapists/Specialists/Counselor	\$1,454,362
511400	Clerical/Secretarial	\$59,186
511800	Degreed Professionals	\$182,341

Benefits

521000	Health Benefits	\$388,906
522500	Medicare	\$25,818
523100	TRSL	\$475,416
526000	Workers Comp	\$22,257
525000	Unemployment	\$9,793

TOTAL PERSONNEL EXPENSES **\$2,702,777**

Services and Contracts

532000	Purchased Educational Services	\$176,277
533900	Other Professional Services	\$88,000
534000	Purchased Technical Services	\$60,000
550000	Other Purchased Services	\$12,288
551300	Payments In Lieu Of Transportation	\$700

Administrative Expenses

555000	Printing and Binding	\$3,000
558200	Travel Expense Reimbursement	\$5,000
581000	Dues and Fees	\$150

Supplies

561000	Materials and Supplies	\$29,850
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TOTAL NON-PERSONNEL EXPENSES **\$375,265**

TOTAL EXPENSES **\$3,078,042**

APPENDIX: CENTRAL OFFICE BUDGET DETAIL



FUNCTION

This budget supports all engagement efforts with external stakeholders as well as the communication needs of OPSB.



FY19 EMPLOYEE COUNT

7



FY18 BUDGET

\$0. Part of Community Affairs department in FY18 (\$1,149,407).

Contract of branding and website launch, support with community events, and support for families with closing schools.

Travel for employee development and/or required trainings.

Community and student meetings.

EXTERNAL AFFAIRS

Personnel Expenses

Salaries

511100	Officials/Administrators/Managers	\$570,080
511800	Degreed Professionals	\$45,000
512900	Temporary Employees	\$20,000

Benefits

521000	Health Benefits	\$84,375
522500	Medicare	\$9,209
523100	TRSL	\$164,226
526000	Workers Comp	\$7,938
525000	Unemployment	\$3,493

TOTAL PERSONNEL EXPENSES **\$904,321**

Services and Contracts

533900	Other Professional Services	\$325,000
543000	Repairs and Maintenance	\$5,000
553000	Communications	\$5,500
559100	Services Purchased Locally	\$7,000

Administrative Expenses

558200	Travel Expense Reimbursement	\$13,000
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Supplies

561500	Technology Supplies	\$5,000
563100	Purchased Food	\$6,658

TOTAL NON-PERSONNEL EXPENSES **\$367,158**

TOTAL EXPENSES **\$1,271,480**

APPENDIX: CENTRAL OFFICE BUDGET DETAIL



FUNCTION

This budget supports the team responsible for the oversight, upkeep, and repair of all school facilities owned by OPSB.



FY19 EMPLOYEE COUNT

1.5



FY18 BUDGET

\$369,694

Budget for any necessary outside consulting or support for facility issues such as environmental quality or repair support.

Central office supplies budget.

FACILITIES

Personnel-Related Expenses

Salaries

511100	Officials/Administrators/Managers	\$116,473
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Benefits

521000	Health Benefits	\$18,750
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522500	Medicare	\$1,689
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523100	TRSL	\$31,098
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526000	Workers Comp	\$1,456
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525000	Unemployment	\$641
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TOTAL PERSONNEL EXPENSES		\$170,107
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Fees

581000	Dues and Fees	\$1,000
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Services And Contracts

533900	Other Professional Services	\$25,000
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Administrative Expenses

558200	Travel Expense Reimbursement	\$2,500
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Supplies

561000	Materials & Supplies	\$31,238
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573900	Other Equipment	\$400
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TOTAL NON-PERSONNEL EXPENSES		\$60,138
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TOTAL EXPENSES		\$230,244
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APPENDIX: CENTRAL OFFICE BUDGET DETAIL



FUNCTION

This budget supports federal programming work provided to our two direct run schools as well as the schools in the OPSB LEA. Additionally, this department provides support for our work supporting non-public schools.



FY19 EMPLOYEE COUNT

5



FY18 BUDGET

\$1,173,917

FEDERAL PROGRAMS

Personnel Expenses

Salaries

511100	Officials/Administrators/Managers	\$183,749
511400	Clerical/Secretarial	\$53,000
511800	Degreed Professionals	\$146,636

Benefits

521000	Health Benefits	\$62,708
522500	Medicare	\$4,786
523100	TRSL	\$88,121
526000	Workers Comp	\$4,126
525000	Unemployment	\$1,815

TOTAL PERSONNEL EXPENSES \$544,940

Administrative Expenses

558200	Travel Expense Reimbursement	\$5,000
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TOTAL NON-PERSONNEL EXPENSES \$5,000

TOTAL EXPENSES \$549,940

APPENDIX: CENTRAL OFFICE BUDGET DETAIL



FUNCTION

This budget supports OPSB finance functions as well as procurement, DBE, charter school finance oversight, and payroll operations.



FY19 EMPLOYEE COUNT

10.65



FY18 BUDGET

\$1,438,023

FINANCE

Personnel Expenses

Salaries

511100	Officials/Administrators/ Managers	\$472,672
511400	Clerical/Secretarial	\$169,693
511800	Degreed Professionals	\$119,536
511900	Other Salaries	\$74,816

Benefits

521000	Health Benefits	\$131,042
522500	Medicare	\$12,132
523100	TRSL	\$223,403
525000	Unemployment	\$4,602
526000	Workers Comp	\$10,459

TOTAL PERSONNEL EXPENSES \$1,218,354

Fees

531900	Other Fees	\$1,000
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Services and Contracts

533000	Audit / Accounting	\$135,000
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APPENDIX: CENTRAL OFFICE BUDGET DETAIL

Budget for any necessary outside consulting or support for district finance needs.

Travel for employee development and/or required trainings as well as reimbursement for employee mileage.

Interest on short-term debt related to the Revenue Anticipation Note.

FINANCE		
533200	Legal Services	\$40,000
533900	Other Professional Services	\$89,500
534000	Purchased Technical	\$15,000
Communications		
553000	Communications	\$9,711
554000	Advertising / Public Notices	\$8,000
Administrative Expenses		
555000	Printing and Binding	\$3,000
558200	Travel Expense Reimbursement	\$27,332
583000	Interest Expense	\$70,000
Supplies		
561000	Materials and Supplies	\$11,000
TOTAL NON- PERSONNEL EXPENSES		\$409,543
TOTAL EXPENSES		\$1,627,897

APPENDIX: CENTRAL OFFICE BUDGET DETAIL



FUNCTION

This budget supports the Human Resource team which provides services to our two direct run schools as well as the central office. Additionally, this team provides support for administration of legacy benefits.



FY19 EMPLOYEE COUNT

4.5



FY18 BUDGET

\$816,025

Budget for any necessary outside consulting or support for district needs as well as background check costs.

ERP support and Just Trust Solution contract for storage of legacy information.

HUMAN RESOURCES

Personnel Expenses

Salaries

511100	Officials/Administrators/Managers	\$112,000
511400	Clerical/Secretarial	\$23,405
511800	Degreed Professionals	\$218,260

Benefits

521000	Health Benefits	\$59,375
522500	Medicare	\$4,869
523100	TRSL	\$89,659
526000	Workers Comp	\$4,198
525000	Unemployment	\$1,847

TOTAL PERSONNEL EXPENSES **\$513,612**

Services and Contracts

533000	Audit / Accounting	\$1,000
533900	Other Professional Services	\$9,000
534000	Purchased Technical	\$70,000

Communications

554000	Advertising / Public Notices	\$5,000
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Administrative Expenses

555000	Printing and Binding	\$1,000
558200	Travel Expense Reimbursement	\$2,500

Supplies

563100	Purchased Food	\$10,000
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TOTAL NON-PERSONNEL EXPENSES **\$98,500**

TOTAL EXPENSES **\$612,112**

APPENDIX: CENTRAL OFFICE BUDGET DETAIL



FUNCTION

This budget supports the IT team which provides support to the central office as well as the two direct run schools.



FY19 EMPLOYEE COUNT

1.5



FY18 BUDGET

\$1,189,494

E-rate consultant, Server administration, Oracle, Help Desk Support and others.

LAN electronics maintenance contract.

New devices, if necessary.

ERP and associated licenses.

INFORMATION TECHNOLOGY

Personnel Expenses

Salaries

511100	Officials/Administrators/Managers	\$95,978
511800	Degreed Professionals	\$31,496

Benefits

521000	Health Benefits	\$18,750
522500	Medicare	\$1,848
523100	TRSL	\$33,410
526000	Workers Comp	\$1,564
525000	Unemployment	\$688

TOTAL PERSONNEL EXPENSES **\$183,735**

Services and Contracts

534000	Purchased Technical	\$270,879
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Property & Facilities

544200	Repairs & Maintenance	\$50,000
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Communications

553000	Communications	\$6,000
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Administrative Expenses

558200	Travel Expense Reimbursement	\$6,000
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Supplies

561500	Technology-Related Supplies	\$106,700
573500	Hardware	\$8,000
573500	Software	\$394,000

TOTAL NON-PERSONNEL EXPENSES **\$841,579**

TOTAL EXPENSES **\$1,025,314**

APPENDIX: CENTRAL OFFICE BUDGET DETAIL



FUNCTION

This budget supports the department responsible for the district's authorizing approach, development of the district's authorizing priorities, school seat allocation, facility assignments, management of data submissions for schools within our LEA, data quality and analysis, and research priorities.



FY19 EMPLOYEE COUNT

4



FY18 BUDGET

\$0. Part of Planning, Policy, & New Schools Authorization in FY18 (\$871,423)

Budget for demographic and planning support.

INNOVATION AND SCHOOL PLANNING

Personnel Expenses

Salaries

511100	Officials/Administrators/Managers	\$110,230
511800	Degreed Professionals	\$194,074

Benefits

521000	Health Benefits	\$59,375
522500	Medicare	\$4,412
523100	TRSL	\$81,249
526000	Workers Comp	\$3,804
525000	Unemployment	\$1,674

TOTAL PERSONNEL EXPENSES		\$454,818
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Services and Contracts

533900	Other Professional Services	\$10,000
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Administrative Expenses

558200	Travel Expense Reimbursement	\$7,000
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Supplies

563100	PURCHASED FOOD	\$500
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TOTAL NON-PERSONNEL EXPENSES		\$17,500
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TOTAL EXPENSES		\$472,318
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APPENDIX: CENTRAL OFFICE BUDGET DETAIL



FUNCTION

This budget supports insurance requirements for property, liability, errors and omissions as well as consulting support.



FY19 EMPLOYEE COUNT

0



FY18 BUDGET

\$3,717,525

INSURANCE

Services and Contracts

531700	Management Consultants	\$140,200
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Insurance

552100	Liability	\$892,443
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552200	Property	\$5,849,829
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Administrative Expenses

558200	Travel Expense Reimbursement	\$5,500
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Supplies

561000	Materials and Supplies	\$1,500
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TOTAL EXPENSES	\$6,889,472
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APPENDIX: CENTRAL OFFICE BUDGET DETAIL



FUNCTION

This budget supports the cost of retiree health benefits, non-public textbook expenditures, all personnel associated with supporting the OPSB LEA, and city-wide testing services.



FY19 EMPLOYEE COUNT

4



FY18 BUDGET

\$0. Part of Legacy Costs and Equity and Student Services budget.

Contract for test monitoring, student data consulting support, and transcript support, among others.

Power School license.

LEA, LEGACY AND TESTING SERVICES

Personnel Expenses

Salaries

511100	Officials/Administrators/Managers	\$80,500
511800	Degreed Professionals	\$177,552

Benefits

521000	Health Benefits	\$50,000
522500	Medicare	\$3,767
523100	TRSL	\$69,359
526000	Workers Comp	\$3,247
525000	Unemployment	\$1,429

TOTAL PERSONNEL EXPENSES **\$385,854**

Services and Contracts

533900	Other Professional Services	\$99,000
544200	Rental Of Equipment and Vehicles	\$5,000
573500	Technology Software	\$50,000

Administrative Expenses

558200	Travel Expense Reimbursement	\$2,500
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Supplies

555000	Printing and Binding	\$1,000
561000	Materials and Supplies	\$8,500

TOTAL NON-PERSONNEL EXPENSES **\$166,000**

TOTAL EXPENSES **\$551,854**

APPENDIX: CENTRAL OFFICE BUDGET DETAIL



FUNCTION

This budget supports the team providing legal support for all OPSB needs.



FY19 EMPLOYEE COUNT

3



FY18 BUDGET

\$968,071

Budget for outside legal counsel.

Budget for additional legal counsel or evaluate addressing a small portion of outstanding claims.

Westlaw and Electronic billing management.

LEGAL

Personnel Expenses

Salaries

511100	Officials/Administrators/Managers	\$144,935
511400	Clerical/Secretarial	\$62,833
511800	Degreed Professionals	\$120,000

Benefits

521000	Health Benefits	\$37,500
522500	Medicare	\$4,701
523100	TRSL	\$74,474
526000	Workers Comp	\$4,053
525000	Unemployment	\$1,783

TOTAL PERSONNEL EXPENSES \$450,279

Fees

581000	Dues and Fees	\$1,902
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Services and Contracts

533200	Legal Services	\$400,000
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Administrative Expenses

584000	Contingency	\$25,000
558200	Travel Expense Reimbursement	\$10,000

Supplies

561000	Materials and Supplies	\$40,700
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TOTAL NON-PERSONNEL EXPENSES \$477,602

TOTAL EXPENSES \$927,881

APPENDIX: CENTRAL OFFICE BUDGET DETAIL



FUNCTION

This budget supports the team directly supporting the Superintendent's office.



FY19 EMPLOYEE COUNT

2



FY18 BUDGET

\$0

OFFICE OF ADMINISTRATION

Personnel Expenses

Salaries

511100	Officials/Administrators/Managers	\$173,500
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Benefits

521000	Health Benefits	\$21,875
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522500	Medicare	\$2,516
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523100	TRSL	\$46,325
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526000	Workers Comp	\$2,169
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525000	Unemployment	\$954
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TOTAL PERSONNEL EXPENSES		\$247,338
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Services and Contracts

544200	Advertising and Public Notices	\$5,000
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Administrative Expenses

558200	Travel Expense Reimbursement	\$5,000
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TOTAL NON-PERSONNEL EXPENSES		\$10,000
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TOTAL EXPENSES		\$257,338
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APPENDIX: CENTRAL OFFICE BUDGET DETAIL



FUNCTION

This budget supports the Chief Operating Officer who is responsible for finance, facilities, IT, and child nutrition services.



FY19 EMPLOYEE COUNT

1



FY18 BUDGET

\$278,350

Budget for any necessary outside consulting or support for district operational needs.

OPERATIONS

Personnel Expenses

Salaries

511100	Officials/Administrators/Managers	\$170,000
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Benefits

521000	Health Benefits	\$12,500
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522500	Medicare	\$2,465
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523100	TRSL	\$45,390
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526000	Workers Comp	\$2,125
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525000	Unemployment	\$935
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TOTAL PERSONNEL EXPENSES		\$233,415
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Services and Contracts

533900	Other Professional Services	\$25,000
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Administrative Expenses

558200	Travel Expense Reimbursement	\$4,000
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Supplies

561500	Technology-Related Supplies	\$500
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TOTAL NON-PERSONNEL EXPENSES		\$29,500
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TOTAL EXPENSES		\$262,915
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APPENDIX: CENTRAL OFFICE BUDGET DETAIL



FUNCTION

This budget supports the Schools Office which is ultimately responsible for the leadership of the broader schools division, including oversight of school safety and security.



FY19 EMPLOYEE COUNT

2.6



FY18 BUDGET

\$0. Part of School Performance and Planning, Policy, & New Schools Authorization

Security.

SCHOOLS OFFICE

Personnel Expenses

Salaries

511100	Officials/Administrators/Managers	\$413,773
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Benefits

521000	Health Benefits	\$45,000
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522500	Medicare	\$6,000
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523100	TRSL	\$110,477
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526000	Workers Comp	\$5,172
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525000	Unemployment	\$2,276
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TOTAL PERSONNEL EXPENSES		\$582,697
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Administrative Expenses

558200	Travel Expense Reimbursement	\$7,000
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Supplies

561000	Materials and Supplies	\$50,000
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TOTAL NON-PERSONNEL EXPENSES		\$57,000
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TOTAL EXPENSES		\$639,697
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APPENDIX: CENTRAL OFFICE BUDGET DETAIL



FUNCTION

This budget supports the district's work with charter schools to understand needs for improvement and working internally and across stakeholders to help schools access opportunities and resources to support their impact with students. Additionally, this budget allows the team to manage communications and direct engagement to charter school leaders across the city.



FY19 EMPLOYEE COUNT

4



FY18 BUDGET

\$0. Part of School Performance Team in FY18 (\$828,700)

SCHOOL SUPPORT

Personnel Expenses

Salaries

511100	Officials/Administrators/Managers	\$206,852
511800	Degreed Professionals	\$150,000

Benefits

521000	Health Benefits	\$50,000
522500	Medicare	\$5,174
523100	TRSL	\$95,279
526000	Workers Comp	\$4,384
525000	Unemployment	\$1,929

TOTAL PERSONNEL EXPENSES		\$513,619
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Services and Contracts

533900	Other Professional Services	\$10,000
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Administrative Expenses

558200	Travel Expense Reimbursement	\$7,000
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Supplies

563100	Purchased Food	\$500
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TOTAL NON-PERSONNEL EXPENSES		\$17,500
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TOTAL EXPENSES		\$531,119
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APPENDIX: CENTRAL OFFICE BUDGET DETAIL



FUNCTION

This budget supports the Superintendent's office.



FY19 EMPLOYEE COUNT

2



FY18 BUDGET

\$754,054

Budget for any necessary outside consulting or support for district needs.

Travel for employee development and/or required trainings as well as reimbursement for employee mileage.

SUPERINTENDENT'S OFFICE

Personnel Expenses

Salaries

511100	Officials/Administrators/Managers	\$285,417
511400	Clerical/Secretarial	\$61,965

Benefits

521000	Health Benefits	\$26,042
522500	Medicare	\$5,037
523100	TRSL	\$92,751
526000	Workers Comp	\$1,911
525000	Unemployment	\$4,342

TOTAL PERSONNEL EXPENSES \$477,465

Fees

581000	Dues and Fees	\$1,500
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Services and Contracts

533900	Other Professional Services	100,000
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Property & Facilities

544200	Rental of Equipment & Vehicles	\$1,623
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Administrative Expenses

555000	Printing and Binding	\$10,000
558200	Travel Expense Reimbursement	\$25,000

Supplies

561000	Materials and Supplies	\$2,000
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TOTAL NON-PERSONNEL EXPENSES \$140,123

TOTAL EXPENSES \$617,588

APPENDIX: CENTRAL OFFICE BUDGET DETAIL



FUNCTION

This budget supports system wide costs such as retiree health insurance, severance pay, and pass-through funding for non-public textbooks.



FY19 EMPLOYEE COUNT

0



FY18 BUDGET

\$3,498,046

SYSTEM-WIDE - LEGACY COSTS

Personnel-Related Expenses

515500	Pay Supplement - Non Public	\$90,000
521000	Group Insurance	\$12,500
522500	Medicare/Medicaid Contribution	\$1,305
523100	Teachers' Retirement	\$24,030
525000	Unemployment Compensation	\$495
526000	Worker's Compensation	\$1,125
527000	Health Benefits (Retiree)	\$1,000,000
528000	Sick Leave Severance Pay	\$150,000

TOTAL PERSONNEL EXPENSES \$1,279,455

Fees

531900	Other Fees	\$1,000
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Fees

581000	Dues and Fees	\$1,500
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Administrative Expenses

584000	Contingency	\$143,046
589000	Miscellaneous Expenditures	\$70,000

Supplies

564200	Non-Public Textbooks	\$491,000
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TOTAL NON-PERSONNEL EXPENSES \$ 706,546

TOTAL EXPENSES \$1,986,001

APPENDIX: CENTRAL OFFICE BUDGET DETAIL

TRAVIS HILL SCHOOL AT ORLEANS JUSTICE CENTER (OJC)

Services and Contracts

532000	Purchased Educational Services	\$975,000
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TOTAL EXPENSES		\$975,000
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TRAVIS HILL SCHOOL AT YOUTH STUDY CENTER (YSC)

Services and Contracts

532000	Purchased Educational Services	\$994,382
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TOTAL EXPENSES		\$994,382
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APPENDIX: FY19 TO FY 18 COMPARISON

General Fund: Central*	FY19 Adopted Budget	FY18 Adopted Budget	Variance	% Change
Total Revenues	\$30,948,940	\$23,432,886	\$7,516,054	32.1%
Total Expenses	\$30,948,940	\$23,432,886	\$7,516,054	32.1%

General Fund: Schools**	FY19 Adopted Budget	FY18 Adopted Budget	Variance	% Change
Total Revenues	\$10,353,760	\$23,749,694	(\$13,395,934)	-56.4%
Total Expenses	\$10,353,760	\$23,749,694	(\$13,395,934)	-56.4%

Federal and State Grants	FY19 Adopted Budget	FY18 Adopted Budget	Variance	% Change
Total Revenues	\$17,603,056	\$15,351,202	\$2,251,854	14.7%
Total Expenses	\$17,603,056	\$15,351,202	\$2,251,854	14.7%

Revenue Pass-Through	FY19 Adopted Budget	FY18 Adopted Budget	Variance	% Change
Total Revenues	\$357,809,201	\$235,231,212	\$122,577,989	52.1%
Total Expenses	\$357,809,201	\$235,231,212	\$122,577,989	52.1%

*Includes central office support for district-operated schools.

**Includes only those dollars sent to district-operated schools, net of fees and estimated chargebacks.

Significant decrease in District operated schools' General Fund is driven by the closure of Mahalia Jackson Elementary and the Chartering of Benjamin Franklin Elementary and Mary McLeod Bethune Elementary.

APPENDIX: FY19 TO FY 18 COMPARISON

Debt Service	FY19 Adopted Budget	FY18 Adopted Budget	Variance	% Change
Total Revenues	\$24,164,096	\$24,157,496	\$6,600	0.0%
Total Expenses	\$24,164,096	\$24,157,496	\$6,600	0.0%

Insurance Fund	FY19 Adopted Budget	FY18 Adopted Budget	Variance	% Change
Total Revenues	\$270,426	\$193,449	\$76,977	39.8%
Total Expenses	\$270,426	\$193,449	\$76,977	39.8%

Enterprise Fund	FY19 Adopted Budget	FY18 Adopted Budget	Variance	% Change
Total Revenues	\$1,720,140	\$2,091,690	(\$371,550)	-17.8%
Total Expenses	\$1,720,170	\$2,091,690	(\$371,520)	-17.8%

Capital Fund	FY19 Adopted Budget	FY18 Adopted Budget	Variance	% Change
Total Revenues	\$6,856,953	\$5,563,964	\$1,292,989	23.2%
Total Expenses	\$6,856,953	\$1,203,637	\$5,653,316	469.7%

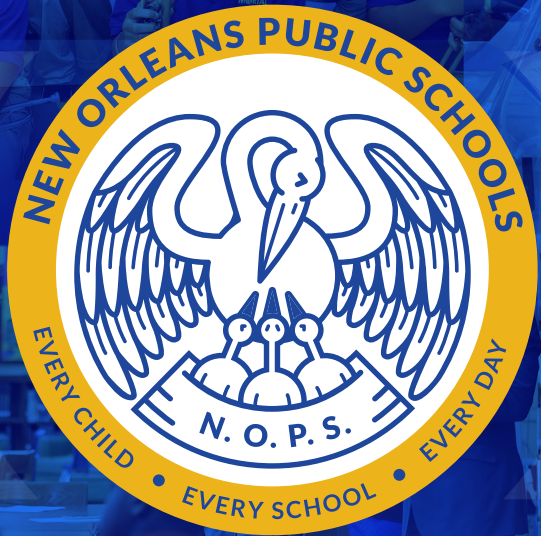
TOTAL ALL FUNDS	FY19 Adopted Budget	FY18 Adopted Budget	Variance	% Change
Total Revenues	\$449,726,572	\$329,771,593	\$119,954,979	36.4%
Total Expenses	\$449,726,602	\$325,411,266	\$124,315,336	38.2%

APPENDIX: FY19 TO FY 18 COMPARISON

General Fund Revenues	FY19 Adopted Budget	FY18 Budget - FINAL	FY18 Actuals as of (07/25/18)	Variance FY19 to FY18 Budget
Local Ad Valorem & Sales Taxes	\$7,463,354	\$17,753,433	\$11,754,595	(\$10,290,079)
State MFP	\$5,561,418	\$12,898,862	\$10,815,955	(\$7,337,444)
LEA Chargeback	\$2,238,966	\$3,660,783	\$418,505	(\$1,421,817)
Admin Fee	\$884,950	\$765,306	\$2,349,922	\$119,644
PIP	\$60,000	\$60,000	\$35,945	\$0
Insurance Billings	\$5,600,000	\$2,694,273	\$2,384,454	\$2,905,727
IT Billings	\$60,000	\$211,828	\$0	(\$151,828)
Harrah's	\$4,000,000	\$366,538	\$168,750	\$3,633,462
Indirect Reimbursement	\$681,250	\$681,250	\$1,603,682	\$0
Revenue Sharing	\$2,830,000	\$2,793,000	\$2,642,306	\$37,000
Other Pass-Through	\$624,000	\$623,109	\$503,232	\$891
Miscellaneous	\$450,000	\$349,690	\$1,079,456	\$100,310
Authorizer Fee / Admin Fee	\$6,963,023	\$0	\$0	\$6,963,023
Non-Recurring Revenues	\$3,885,739	\$4,324,508	\$4,045,891	(\$438,769)
General Fund – Central	\$812,890	\$1,083,853	\$2,075,184	(\$270,963)
General Fund – Schools	\$2,572,849	\$991,331	\$571,562	\$1,581,518
Unification Fund	\$0	\$962,533	\$0	(\$962,533)
Harrah's Fund	\$0	\$386,791	\$0	(\$386,791)
Restart Fund	\$0	\$400,000	\$0	(\$400,000)
Transfers from Other Departments	\$500,000	\$500,000	\$1,399,145	\$0
Total Revenues	\$41,302,700	\$47,182,580	\$37,802,694	(\$5,879,880)
Excess Revenues Over Expenditures	\$0	\$0	\$0	

APPENDIX: FY19 TO FY 18 COMPARISON

General Fund Expenses	FY19 Adopted Budget	FY18 Budget - FINAL	FY18 Actuals as of (07/25/18)	Variance FY19 to FY18 Budget
Central Office	\$30,948,940	\$23,432,889	\$14,701,349	\$7,516,051
School Oversight and System Planning	\$3,612,516	\$1,700,122	\$3,186,789	\$1,912,394
Equity, LEA, and Student Support	\$9,700,793	\$7,624,118	\$2,414,408	\$2,076,675
Communications and Community Affairs	\$1,271,480	\$1,056,336	\$20,250	\$215,144
Administration, Finance, and Operations	\$6,145,483	\$5,075,403	\$4,983,664	\$1,070,080
District-Operated School Supports	\$792,841	\$646,204	\$532,196	\$146,637
Legacy Costs, Other Obligations	\$9,425,827	\$7,330,706	\$3,564,042	\$2,095,121
District-Operated Schools*	\$10,353,760	\$23,749,691	\$22,058,688	(\$13,395,931)
Mary Bethune Elementary School (Charter FY19)	\$0	\$6,866,013	\$4,909,933	(\$6,866,013)
Benjamin Franklin Elementary School (Charter FY19)	\$0	\$5,283,808	\$6,470,449	(\$5,283,808)
Mahalia Jackson Elementary School (Closed FY19)	\$0	\$2,400,932	\$2,269,781	(\$2,400,932)
McDonogh #35 College Preparatory School	\$7,526,994	\$9,198,938	\$8,408,525	(\$1,671,944)
Cypress Academy (Became Direct Run in FY19)	\$2,826,766	\$0	\$0	\$2,826,766
Total Expenses	\$41,302,700	\$47,182,580	\$36,760,037	(\$5,879,880)
GENERAL FUND	FY19 Adopted Budget	FY18 Budget - FINAL	VARIANCE	% INCREASE/(DECREASE)
Revenue	\$41,302,700	\$47,182,580	(\$5,879,880)	-14%
Expenditures	\$41,302,700	\$47,182,580	(\$5,879,880)	-14%



THANK YOU