**Comparison Workbook Methodology**

Data source: Initial FY20 and FY19 allocations by funding category (e.g. Enrollment, Special Education, At-risk) and detailed by position and/or item. Dated Feb. 25, 2019. Budget allocations by school for FY20. Comprehensive Staffing Models, FY20 Local School Budget Guides <http://www.dcpsdatacenter.com/budget_process.html#data>

Total school budgets, FY 2019 and FY 2020: from above-cited spreadsheets

Budget costs:

* Increase in cost of positions. Position costs, all of which are averages, include salary and fringe benefits for all positions, and for teachers, an average of some additional costs such as substitutes, IMPACT bonuses, and background checks. In addition to salary increases, costs can rise due to factors such as health insurance or increasing seniority of persons in specific position types. We matched positions from each year’s spreadsheet, inserted the average cost per position for each year, to calculate the number of positions funded in each year, then multiplied the difference in cost per position by the number of FY 2019 positions. Categories of positions added in FY 2020 and those dropped after FY 2019 were not included since no cost increase would be incurred.
* Shifts from central to school budgets. One shift in FY20: school security officers.
* Increase in enrollment-based resources. These are changes not attributable to the cost of positions, central account shifts, special programs and purposes at individual schools (e.g., afterschool programs, specialty schools, literacy initiative), or resources allocated per school building, e.g., principals, instructional coaches, Pathways, middle school clubs. Enrollment-based resources are those allocated by enrollment under the DCPS Comprehensive Staffing Model (CSM), e.g., grade-level teachers, supplies and materials, counselors. CSM allocation criteria of this kind did not change from FY 2019 to FY 2020, except for ELL teachers. Where money follows the students in this manner, increases or decreases are generated by enrollment change. For example, middle school enrollments are projected to rise in FY 2020, and there are corresponding increases in the number of teachers for those grades. Projections show a small decline in the number of middle grades students, and there is a corresponding decrease in the number of teachers in those grades. An increase in school supplies corresponds to the overall projected enrollment increase. We checked this finding by calculating the increase in average per pupil funding at each school level (elementary, PreS-8, middle, high school) and multiplying by the increase (or decrease) in the number of students projected, and the result was close enough to confirm the finding.
* Programmatic increases and expanded services. We identified these by comparison with FY 2019 budgets and by consulting the FY 2019 local school budget guide and appropriate sections of the DCPS website.
* Reductions. These are reductions in services and programs of the same kind as programmatic increases and expanded services as informed by the same sources. academies at Woodson.
* New schools. Excel Academy, a PK-8 charter school that was closed was absorbed by DCPS as of fall 2018, too late for last spring’s initial budget allocations, so is treated as a new school here. In addition, in fall 2020 DCPS will open two new schools, New North Middle School, opening with 6th grade only and Bard College Preparatory High School, opening with 9th and 11th grades only. Despite the limited enrollment in this first year, these schools will still need staff that would serve more students at schools with full grade complements, such as librarians, counselors, and school psychologists ordinarily assigned by enrollment cut-offs of several hundred students. We therefore count the cost of these, as well as functions always assigned by building, such as principals, custodial staff, attendance counselor, as new program costs. None of the costs or enrollment of these schools were included in other categories, such as expanded enrollment or expanded services.