# Table of Contents

## Introduction:
- Systemic Organization Chart 9
- Budget Development 10
- Elements of the Budget Book 11
- Operating Budget Development Calendar 12
- Strategic Plan Executive Summary 13
- Fiscal Highlights 15
- Pupil Population 18
- Capital Project Funds:
  - CIP Budget Process 19
  - Capital Improvement Program 19
  - CIP FY 2023 - FY 2028 Funding 20
  - List of Capital Improvement Projects 21
  - CIP Budget Development Calendar 23

## Financial Plan:
- Basis of Budgeting 27
- Summary of Significant Accounting Policies 28
- Fund Classification Structure 28
- Budget Highlights 30
- Revenue:
  - Description of Revenue Sources 31
  - Maintenance of Effort (MOE) 33
  - Special Revenue Funds 34
  - Changes in Revenue 35
  - Restricted Program Summary 37
  - Percent of Restricted Budget by Object 37
- Expenditure Summaries:
  - Expenditures by Category 38
  - Expenditures by Object 39
  - Expenditures by Organization 40
- Staffing Summaries:
  - Staffing by Category 42
  - Staffing by Organization 43
  - Staffing by Position Type 45

## School-Based Resources:
- Student-Based Budgeting Overview 49
- Student-Based Budgeting Timeline 50
- Per-Pupil Weights 51
- Weighted Student Formula 53
- School Level Flexibility 55
- Position Status: Unlocked, Locked and Locked+ 56
- Alternative Schools Staffing 64
- Specialty School Locations 67
- School-Based Staffing by Position 69
- School-Based Expenditures by Object 71
- Charter School Per-Pupil Allocation 76

## Organizations:
- Board of Education 80
- Internal Audit 83
- Chief Executive Officer 88
- Chief of Staff 91
- Appeals Office 94
- Communications & Community Engagement 96
- Communications 98
- Community Partnerships 101
- General Counsel 104
- Compliance & Ethics 107
- Strategic Initiatives 110
- Chief Academic Officer 114
- Career & Technical Education 117
- Creative & Performing Arts 122
- Curriculum & Instruction 126
- Early Learning 132
- Instructional Support 137
- Special Education 140
- Chief Accountability Officer 148
- ESSA & Title I 150
- Monitoring & Accountability 154
- Pupil Accounting & School Boundaries 157
- Strategic Planning & Resource Management 160
- Testing, Research & Evaluation 163
- Chief Financial Officer 168
- Benefits Administration 171
- Budget & Management Services 174
<table>
<thead>
<tr>
<th>Financial Services</th>
<th>177</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payroll Services</td>
<td>181</td>
</tr>
<tr>
<td>Risk Management &amp; Worker’s Compensation</td>
<td>185</td>
</tr>
<tr>
<td>Other Fixed Charges</td>
<td>187</td>
</tr>
<tr>
<td>Chief Human Resources Officer</td>
<td>190</td>
</tr>
<tr>
<td>Employee &amp; Labor Relations</td>
<td>193</td>
</tr>
<tr>
<td>Employee Performance</td>
<td>196</td>
</tr>
<tr>
<td>Equity &amp; Excellence</td>
<td>199</td>
</tr>
<tr>
<td>HR Operations &amp; Staffing</td>
<td>202</td>
</tr>
<tr>
<td>Professional Learning &amp; Leadership</td>
<td>206</td>
</tr>
<tr>
<td>Chief Information &amp; Technology Officer</td>
<td>212</td>
</tr>
<tr>
<td>Instructional Technology &amp; Support</td>
<td>215</td>
</tr>
<tr>
<td>Technology Applications - Business Support</td>
<td>219</td>
</tr>
<tr>
<td>Technology Applications - Student Support</td>
<td>222</td>
</tr>
<tr>
<td>Technology Operations</td>
<td>224</td>
</tr>
<tr>
<td>Chief Operating Officer</td>
<td>228</td>
</tr>
<tr>
<td>Supporting Service</td>
<td>231</td>
</tr>
<tr>
<td>Alternative Infrastructure Planning &amp; Development</td>
<td>233</td>
</tr>
<tr>
<td>Building Services</td>
<td>235</td>
</tr>
<tr>
<td>Capital Programs</td>
<td>240</td>
</tr>
<tr>
<td>Food &amp; Nutrition Services</td>
<td>242</td>
</tr>
<tr>
<td>Purchasing &amp; Supply Services</td>
<td>244</td>
</tr>
<tr>
<td>Safety &amp; Security Services</td>
<td>247</td>
</tr>
<tr>
<td>Transportation &amp; Central Garage Services</td>
<td>250</td>
</tr>
<tr>
<td>Chief, School Support &amp; Leadership</td>
<td>255</td>
</tr>
<tr>
<td>Area Associate Superintendents</td>
<td>258</td>
</tr>
<tr>
<td>Community Schools Office</td>
<td>264</td>
</tr>
<tr>
<td>Family &amp; School Partnerships</td>
<td>267</td>
</tr>
<tr>
<td>Public Charter School Office</td>
<td>270</td>
</tr>
<tr>
<td>Student Services</td>
<td>272</td>
</tr>
</tbody>
</table>

**SUPPLEMENTAL INFORMATION:**

- Program Enhancement Summary: 279
- Restricted Grants by Category: 280
- Non-Operating Funds, Description: 282
- Non-Operating Staffing & Expenditures: 283
- Acknowledgements: 284
- Acronyms: 285
- Glossary: 287