DISTRICT OF COLUMBIA
PUBLIC SCHOOLS

FY27 Initial Allocation Worksheet: Simon ES

Budget Updates for FY27

DC Public Schools (DCPS) Fiscal Year 2027 school budget allocations prioritize classroom teachers, ensuring that funding for teaching and learning is paramount in a tight financial landscape. School budget worksheets reflect projected student enrollment and factor required teacher-to-student ratios across the district.

As you review your school's allocation, please note the following:

- The school sustainability fund ensures schools can afford the appropriate number of classroom teachers.
- DCPS is working to optimize class sizes districtwide while recognizing each school's unique needs.
- This year's budget accounts for inflationary pressures and increased labor costs, which impact buying power year over year.
- While principals maintain autonomy over certain budget decisions (flexible funds), parameters are outlined further in the worksheet to ensure adequate staffing remains in alignment with enrollment and teacher-to-student ratios.

School budget worksheets provide a starting point for your school's budget planning process; difficult choices and trade-offs may be required to balance priorities within available resources.

Year-Over-Year Budget Overview

FY27 Allocation		FY26 Allocation	
School Allocation	**$6.6M**	**School Approved Allocation**	**$6.2M**
Estimated Centrally Managed Funds*	$402.4K	Centrally Managed Funds	$400.4K
Estimated Total School Resources	$7.0M	Total School Resources	$6.6M

YOY Change (School Allocation - School Approved Allocation)	**$415.1K**

Year-Over-Year Budget Notes

Simon's FY27 initial formula allocation is $6,582,736. The FY27 initial allocation is an increase of $415,119 compared to the FY26 final approved budget. For more information, please see the “YOY Changes by Allocation Type Table.”

*DCPS is phasing out budgeting centrally managed items as part of the school allocation. Starting in Fiscal Year 2027 (FY27), Schools will budget the “School Allocation,” and the average position cost will no longer include administrative add-ons.

The centrally managed value for FY27 shown to the left is an estimation based on programming and projected personnel expected to be budgeted. For comparison purposes, the budget change reflects the change in the FY27 school allocation and FY26 approved budget. All references to administrative add-ons will be removed in FY28 worksheets.

Key factors and inputs that impact YOY changes:

Underlying all school budgets are key budget drivers including student enrollment changes and position cost increases. The average teacher cost is higher in SY26-27 than in FY26. School allocations have been adjusted accordingly to factor in the change in overall position cost. The School Sustainability Fund allows schools to afford the same positions as SY25-26 adjusted for shifts in enrollment. For SY26-27 (FY27), the school's projected enrollment is 250, an increase of 10 students. Simon is also projected to increase in students with IEPs by 14 students and is projected to decrease in the number of multilingual students by 5 students. This change in projected enrollment at the whole school level and across sub-groups leads to an increase in the student-based funding, including targeted weights. Simon is projected to increase in at-risk students by 14, which leads to an increase in at-risk funding. The “YOY Changes by Allocation Type" table has additional year over year details based on the four ways the DCPS funding model allocates funds.

Enrollment Overview

	Total Enrollment Projection	ML Projection	SPED Projection	At Risk Projection
FY27	**250 (+10)**	**23 (-5)**	**68 (+14)**	**198 (+14)**
FY26	240	28	54	184

Funding by Flexibility Level

Funding Level by Flexibility	Total Allocation
Total Allocation	**$6,582,736**
Nonflexible Allocation (NF1) –- These allocations are unable to be changed.	$917,733
Nonflexible Allocation (NF2) –– Allocation must maintain the intended purpose of funds but may be appealed to other uses within the intended purpose.	$2,050,428
Pre-budgeted from flexible funds: Required Teaching Staff – These dollars must be used to budget for general education classroom teachers aligned to teacher-to-student ratios.	$1,685,892
Pre-budgeted from flexible funds: Required Non-Personnel, Additional Compensation, and Bilingual Counselors – These dollars ensure schools budget for minimum levels of administrative premium, overtime, AOM compensation, and bilingual counselors for schools with over 100 multilingual learners students projected.	$92,199
Flexible Allocation (F) – The remaining fully flexible allocation after required teaching staff, NPS, and additional compensation have been budgeted.	$1,836,484

Budget Recommendation

Budgeting Guidance for Teaching Staff Positions

$1,778,091 = required spending of flexible funds for teaching positions, non-personnel, and additional compensation

The table(s) below shows prior year projected enrollment and general education classroom teacher staffing along with the funding allotment to maintain this staffing, adjusted for enrollment in FY27. Schools have autonomy to adjust these anticipated levels provided that the minimum number of teachers are budgeted and that all grade levels and content areas are adequately staffed in alignment with enrollment projections.

Elementary Teaching Staff

	Students			Teachers			
Grade Level	**FY26**	**FY27**	**Change**	**FY26 Budgeted Classroom Teachers**	**FY27 Required Classroom teachers**	**YOY Change due to enrollment**	**Minimum Required to Budget**
Total	**197**	**213**	**+16**	**12**	**12**	**0**	**$1,685,892**
Kindergarten	30	33	+3				
Grade 1	31	39	+8				
Grade 2	36	32	-4				
Grade 3	30	34	+4				
Grade 4	38	40	+2				
Grade 5	32	35	+3				

Additional Compensation Summary

Schools are pre-budgeted administrative premium and overtime at 100% of their FY25 expenditures in administrative premium and overtime. In FY27, schools are required to budget at least 85% of their FY25 administrative premium expenditures and at least 90% of their FY25 overtime expenditures.

	Administrative Premium	Overtime
FY27 Minimum Budget Amount	**$61,940**	**$16,316**
FY25 Expenditures	$72,870	$18,129

Budgeting Guidance

DCPS offers guiding principles to help school leaders make budget decisions.

$1,836,484 = remaining (F) flexible funds for non-teaching staff positions and non-allocated items. In addition to flexible funds (F), schools have limited ability to petition NF2 allocations to other positions/items that fulfill the intended purpose of the NF2 allocation

Value or Principle	FY27 Guidance	FY26 Budgeted Non-Allocated Positions (FTEs)	FY26 Cost	FY27 Cost to Maintain FY26 Non-Allocated Budgeted Items
		Total	**$1,581,268**	**$1,657,522**
Instructional Leadership	Up to 15% of your total budget.	5	$706,727	$749,883
Operations	Up to 8% of your total budget.	2	$204,499	$199,683
School Climate Support	Up to 7% of your total budget.	2	$191,235	$190,954
Non-Allocated Teaching Staff	In FY25, you budgeted over your allocated amount by:	5	$308,058	$341,418
Non-Allocated Custodial Staff	In FY25, you budgeted over your allocated amount by:	0	$0	$0
Non-Allocated Student Support	In FY25, you budgeted over your allocated amount by:	0	$0	$0
Additional Compensation	In FY25, you budgeted over your FY26 requirement by:		$13,500	$13,500
Non-Personnel	Based on historical spending and anticipated future needs, schools must budget sufficient non-personnel dollars for programming.		$157,249	$162,084

Year-Over-Year by Allocation Type

Category of Allocation	FY26 Allocation	FY26 Centrally Managed	FY26 School Managed	FY27 Allocation	Change	Narrative
Total budget	**$6,568,024**	**$400,407**	**$6,167,618**	**$6,582,736**	**$415,119**	**Simon's budget is increasing in FY27.**

Category of Allocation	FY26 Allocation	FY26 Centrally Managed	FY26 School Managed	FY27 Allocation	Change	Narrative
Staffing Allocations	$2,869,552	$181,848	$2,687,704	$2,876,944	$189,240	FY27 WTU average position cost is higher than the position cost was in FY26, resulting in more expensive allocated positions.
Program Grants	$1,281,141	$33,231	$1,247,910	$1,369,231	$121,321	FY27 WTU average position cost is higher than the position cost was in FY26, resulting in more expensive program grant allocated positions. Simon is receiving $77,547 more in UPSFF at-risk funds in FY27 since its projected number of at-risk students increased compared to FY26. Simon is receiving $21,194 more in UPSFF at-risk concentration funds in FY27 because its percentage of at-risk students increased from FY26.
Student Based Funds (including safety net supplement)	$2,278,607	$177,356	$2,101,251	$2,301,395	$200,144	In FY27, the base weight for every K-12 student is $7,375. This as well as all targeted weights are increased compared to FY26. Simon's changes in enrollment along with changes to sub-populations results in an increase to SBB funds year over year. Safety net funding is also a part of SBB funding.
School Sustainability Fund	$0	$0	$0	$35,167	$35,167	In FY26, DCPS's former stabilization mechanism was replaced with the School Sustainability Fund. In FY27, Simon is receiving $35,167 more in school sustainability funding compared to FY26.
Non-Formula Funds	$138,725	$7,972	$130,753	$0	-$130,753	Non-formula funds are allocated after budgets are initially allocated. Simon's FY26 approved budget included $130,753 in one-time, non-DCPS model generated budget assistance. Non-formula funds have yet to be allocated for FY27.

Elementary School Budget Model Allocation

The table below provides a detailed accounting of the resources initially allocated to this school.

Levels of Flexibility Key

Non Flexible (NF1): These allocations are unable to be changed. This may be determined by fund source requirements and allowability, such as grants and Memorandums of Understanding (MOUs), legal requirements, and other core operational considerations.

Non Flexible (NF2): Any shift in the allocation will maintain the intended purpose of the original allocation. Principals must demonstrate how they will meet related programmatic requirements.

Flexible (F): These allocations are provided to schools to budget for staff and programming.

Non Flexible

School Leadership	Flexibility Level	Allocation Type	Fund Source	Quantity	Total Cost
Principal	NF1	Staffing Ratio Allocations	Local	1.00	$237,360

Early Childhood Education Positions (ECE)	Flexibility Level	Allocation Type	Fund Source	Quantity	Total Cost
Teacher - PK3	NF2	Staffing Ratio Allocations	Local	1.00	$140,491
Teacher - PK3/PK4 (Mixed Age)	NF2	Staffing Ratio Allocations	Local	1.00	$140,491
Teacher - PK4	NF2	Staffing Ratio Allocations	Local	1.00	$140,491
Aide - Early Childhood	NF2	Staffing Ratio Allocations	Local	3.00	$136,083

Special Education Positions	Flexibility Level	Allocation Type	Fund Source	Quantity	Total Cost
Teacher - Inclusion/Resource Services	NF2	Staffing Ratio Allocations	Local	4.00	$561,964
Self Contained Teachers	NF1	Staffing Ratio Allocations	Local	3.00	$421,473
Aide - Special Education	NF2	Staffing Ratio Allocations	Local	6.00	$272,166

English for Speakers of Other Languages (ESOL) positions	Flexibility Level	Allocation Type	Fund Source	Quantity	Total Cost

Teacher - ESOL	NF2	Staffing Ratio Allocations	EL UPSFF	1.50	$210,737

Schoolwide Instructional Support Positions	Flexibility Level	Allocation Type	Fund Source	Quantity	Total Cost
School Librarian	NF1	Staffing Ratio Allocations	Local	1.00	$140,491

Social-Emotional Positions	Flexibility Level	Allocation Type	Fund Source	Quantity	Total Cost
Psychologist	NF2	Staffing Ratio Allocations	Local	1.00	$140,491
Social Worker	NF2	Staffing Ratio Allocations	Local	1.00	$140,491

Custodial Staff	Flexibility Level	Allocation Type	Fund Source	Quantity	Total Cost
Custodial Foreman	NF1	Staffing Ratio Allocations	Local	1.00	$82,055
Custodian (RW-5)	NF2	Staffing Ratio Allocations	Local	1.00	$61,725
Custodian (RW-3)	NF2	Staffing Ratio Allocations	Local	1.00	$50,435

Afterschool Programs	Flexibility Level	Allocation Type	Fund Source	Quantity	Total Cost
Afterschool Site Leader	NF2	Program Grant	Local	1.00	$13,446
Afterschool Teacher	NF2	Program Grant	Local	2.00	$19,920
Afterschool Teacher (grant funded)	NF1	Program Grant	21st Century	2.00	$19,920
Afterschool Paraprofessional	NF2	Program Grant	Local	1.00	$5,478
Afterschool Paraprofessional (grant funded)	NF1	Program Grant	21st Century	3.00	$16,434

Parent Group 7111 - Supplies	Flexibility Level	Allocation Type	Fund Source	Quantity	Total Cost

Custodial and Maintenance Supplies	NF2	Program Grant	Local	6,447.00	$6,447

Non-Local Title Funds	Flexibility Level	Allocation Type	Fund Source	Quantity	Total Cost
Title I Parental Involvement	NF2	Program Grant	Title I	2,525.99	$2,526
Title II Professional Development	NF2	Program Grant	Title II	7,046.35	$7,046

Flexible

Administrative	Flexibility Level	Allocation Type	Fund Source	Quantity	Total Cost
Aide - Administrative	F	Program Grant	Local	1.00	$74,291

Student Based Budgeting	Flexibility Level	Allocation Type	Fund Source	Quantity	Total Cost
At-Risk Concentration SBB Weight	F	Student Based Budgeting	Local	144,550.00	$144,550
Early Childhood Education SBB Weight	F	Student Based Budgeting	Local	81,862.50	$81,863
Multilingual Learner SBB Weight	F	Student Based Budgeting	EL UPSFF	50,887.50	$50,888
Special Education SBB Weight	F	Student Based Budgeting	Local	150,450.00	$150,450
Student Based Funds (SBB) Base Weight	F	Student Based Budgeting	Local	1,570,875.00	$1,570,875

Other	Flexibility Level	Allocation Type	Fund Source	Quantity	Total Cost
NPS Total Allocation	F	Program Grant	Local	95,750.00	$95,750

Stability Funds	Flexibility Level	Allocation Type	Fund Source	Quantity	Total Cost
Safety Net Supplement	F	Stability	Local	302,770.00	$302,770
School Sustainability Fund	F	Stability	Local	35,167.09	$35,167

At-Risk Funding	Flexibility Level	Allocation Type	Fund Source	Quantity	Total Cost
At-Risk UPSFF	F	Program Grant	At-Risk	826,224.30	$826,224
At-Risk UPSFF Concentration	F	Program Grant	At-Risk Concentration	130,903.85	$130,904

Non-Local Title Funds	Flexibility Level	Allocation Type	Fund Source	Quantity	Total Cost
Title I Schoolwide	F	Program Grant	Title I	150,844.23	$150,844