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ACTION ITEM OF THE INTERMEDIATE UNIT BUDGET
FOR FISCAL YEAR 2025-2026

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**SCHOOL DISTRICT OF PHILADELPHIA
COMPARATIVE STATEMENT OF REVENUES,
OBLIGATIONS AND CHANGES IN FUND BALANCE**

| | Amended 2024/2025 | Adopted 2025/2026 |
|--|------------------------------|------------------------------|
| <u>Intermediate Unit</u> | | |
| Revenues | | |
| Local Non Tax | 200,000 | 200,000 |
| State | 197,840,795 | 212,432,777 |
| Total Revenues | 198,040,795 | 212,632,777 |
| Obligations | 579,960,142 | 624,462,276 |
| Excess/(Deficiency) of Revenues Over/(Under) Obligations | (381,919,347) | (411,829,499) |
| Other Financing Sources | 402,525,450 | 432,435,602 |
| Other Financing Uses | (20,606,103) | (20,606,103) |
| Excess/(Deficiency) of Revenues and Other Financing Sources Over/(Under) Obligations and Other Financing Uses | 0 | 0 |

**INTERMEDIATE UNIT
REVENUES AND SOURCES**

| | Amended 2024/2025 | Adopted 2025/2026 |
|---|------------------------------|------------------------------|
| LOCAL NON TAX REVENUE | | |
| Special Education Trans. Interest | 200,000 | 200,000 |
| TOTAL - LOCAL NON TAX REVENUE | <u>200,000</u> | <u>200,000</u> |
| STATE REVENUE | | |
| Special Education Program | 6,816,022 | 6,816,022 |
| Special Education Transportation | 121,483,893 | 125,700,632 |
| Retirement | 56,737,324 | 65,237,651 |
| Social Security | 12,803,555 | 14,678,471 |
| TOTAL - STATE REVENUE | <u>197,840,794</u> | <u>212,432,776</u> |
| TOTAL REVENUE | 198,040,794 | 212,632,776 |
| OTHER FINANCING SOURCES | 402,525,450 | 432,435,602 |
| TOTAL REVENUE & OTHER FINANCING SOURCES | 600,566,244 | 645,068,378 |

INTERMEDIATE UNIT
BUDGET APPROPRIATIONS BY FUNCTIONAL ORGANIZATION

| | | Amended 2024/2025 | Adopted 2025/2026 |
|--|--|------------------------------|------------------------------|
| Special Ed High Incidence | | | |
| 510001 | Personnel Services: Salaries | 65,786,379 | 69,646,051 |
| 520001 | Personnel Services: Employee Benefits | 43,590,050 | 47,806,501 |
| 530001 | Purchased Professional and Technical Services | 5,423,340 | 0 |
| 560001/570001 | General Materials, Supplies, Property, and Equipment | 236,816 | 170,058 |
| 580001/590001 | Miscellaneous Costs and Other Financing Uses | 0 | 5,000,000 |
| | | 115,036,585 | 122,622,610 |
| Special Education Low Incidence | | | |
| 510001 | Personnel Services: Salaries | 152,246,002 | 167,601,352 |
| 520001 | Personnel Services: Employee Benefits | 121,798,829 | 140,776,530 |
| 530001 | Purchased Professional and Technical Services | 13,233,643 | 8,486,000 |
| 540001/550001 | Other Purchased Services | 3,851 | 3,851 |
| 560001/570001 | General Materials, Supplies, Property, and Equipment | 662,479 | 930,659 |
| 580001/590001 | Miscellaneous Costs and Other Financing Uses | 8,983 | 8,983 |
| | | 287,953,787 | 317,807,375 |
| Special Education Gifted Education | | | |
| 510001 | Personnel Services: Salaries | 171,730 | 814,915 |
| 520001 | Personnel Services: Employee Benefits | 92,529 | 504,600 |
| 530001 | Purchased Professional and Technical Services | 27,100 | 54,200 |
| 540001/550001 | Other Purchased Services | 20,000 | 20,000 |
| 560001/570001 | General Materials, Supplies, Property, and Equipment | 89,950 | 199,500 |
| 580001/590001 | Miscellaneous Costs and Other Financing Uses | 500 | 500 |
| | | 401,809 | 1,593,715 |
| Central Book Allotment | | | |
| 560001/570001 | General Materials, Supplies, Property, and Equipment | 529,810 | 250,000 |
| | | 529,810 | 250,000 |
| Psychologists | | | |
| 510001 | Personnel Services: Salaries | 13,986,005 | 14,122,244 |
| 520001 | Personnel Services: Employee Benefits | 8,348,149 | 8,732,550 |
| 530001 | Purchased Professional and Technical Services | 344,100 | 344,100 |
| 560001/570001 | General Materials, Supplies, Property, and Equipment | 38,000 | 38,000 |
| | | 22,716,254 | 23,236,894 |
| Extra Curricular Activities Clubs | | | |
| 560001/570001 | General Materials, Supplies, Property, and Equipment | 5,000 | 5,000 |
| | | 5,000 | 5,000 |
| Transportation Regular and Special Education Services | | | |
| 510001 | Personnel Services: Salaries | 13,674,138 | 13,822,707 |
| 520001 | Personnel Services: Employee Benefits | 9,940,208 | 11,180,923 |
| 540001/550001 | Other Purchased Services | 57,528,678 | 59,254,538 |
| 580001/590001 | Miscellaneous Costs and Other Financing Uses | 28,840,980 | 29,591,578 |
| | | 109,984,004 | 113,849,746 |

INTERMEDIATE UNIT
BUDGET APPROPRIATIONS BY FUNCTIONAL ORGANIZATION

| | | Amended 2024/2025 | Adopted 2025/2026 |
|--|--|------------------------------|------------------------------|
| Transportation Bus Attendants Special Ed | | | |
| 510001 | Personnel Services: Salaries | 6,346,217 | 6,263,487 |
| 520001 | Personnel Services: Employee Benefits | 6,365,793 | 7,830,409 |
| 540001/550001 | Other Purchased Services | 21,113,970 | 21,747,389 |
| 560001/570001 | General Materials, Supplies, Property, and Equipment | 74,410 | 74,410 |
| 580001/590001 | Miscellaneous Costs and Other Financing Uses | (25,260,042) | (26,363,796) |
| | | 8,640,348 | 9,551,899 |
| Losses and Judgments | | | |
| 580001/590001 | Miscellaneous Costs and Other Financing Uses | 22,000,000 | 22,200,000 |
| | | 22,000,000 | 22,200,000 |
| Charter Schools Transportation | | | |
| 540001/550001 | Other Purchased Services | (2,321,718) | (2,391,369) |
| | | (2,321,718) | (2,391,369) |
| Services to Non Public Schools Transportation | | | |
| 540001/550001 | Other Purchased Services | 14,021,607 | 14,442,255 |
| | | 14,021,607 | 14,442,255 |
| Diverse Learners | | | |
| 510001 | Personnel Services: Salaries | 527,318 | 709,042 |
| 520001 | Personnel Services: Employee Benefits | 332,546 | 452,317 |
| 530001 | Purchased Professional and Technical Services | 119,000 | 119,000 |
| 540001/550001 | Other Purchased Services | 7,100 | 7,100 |
| 560001/570001 | General Materials, Supplies, Property, and Equipment | 2,000 | 2,000 |
| 580001/590001 | Miscellaneous Costs and Other Financing Uses | 4,692 | 4,692 |
| | | 992,656 | 1,294,151 |
| TOTAL EXPENDITURES | | 579,960,142 | 624,462,276 |
| Other Financing Uses Excluding Refunding | | | |
| 580001/590001 | Miscellaneous Costs and Other Financing Uses | 20,606,103 | 20,606,103 |
| | | 20,606,103 | 20,606,103 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | | 600,566,245 | 645,068,379 |
| Summary by Major Object | | Amended 2024/2025 | Adopted 2025/2026 |
| 510001 | Personnel Services: Salaries | 252,737,789 | 272,979,798 |
| 520001 | Personnel Services: Employee Benefits | 190,468,104 | 217,283,830 |
| 530001 | Purchased Professional and Technical Services | 19,147,183 | 9,003,300 |
| 540001/550001 | Other Purchased Services | 90,373,488 | 93,083,764 |
| 560001/570001 | General Materials, Supplies, Property, and Equipment | 1,638,465 | 1,669,627 |
| 580001/590001 | Miscellaneous Costs and Other Financing Uses | 46,201,216 | 51,048,060 |
| | Total: | 600,566,245 | 645,068,379 |