

TABLE OF CONTENTS FOR THE ADOPTING
ACTION ITEM OF THE SCHOOL DISTRICT OF PHILADELPHIA
OPERATING BUDGET FOR FISCAL YEAR 2025-2026

	<u>EXHIBIT</u>
Comparative Statement of Revenues, Obligations and Changes in Fund Balance, Operating Budget	A
Operating Fund Revenues and Sources	B
Operating Fund Appropriations by Functional Organization	C

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

	Amended 2024/2025	Adopted 2025/2026
<u>General Fund</u>		
Revenues		
Local Taxes	1,723,179,216	1,738,913,552
Local Non Tax	340,411,126	338,617,102
State	2,021,618,954	1,995,896,115
Federal	0	0
Total Revenues	4,085,209,296	4,073,426,769
Obligations	3,528,535,018	3,760,604,561
Excess/(Deficiency) of Revenues Over/(Under) Obligations	556,674,278	312,822,208
Other Financing Sources	34,495,925	34,312,338
Other Financing Uses	(752,362,117)	(768,761,263)
Excess/(Deficiency) of Revenues and Other Financing Sources Over/(Under) Obligations and Other Financing Uses	(161,191,914)	(421,626,717)
Beginning Fund Balance	666,756,263	607,668,772
Changes in Reserves	102,104,423	77,768,333
Ending Fund Balance	607,668,772	263,810,388
<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

Debt Service Fund

Revenues		
Local Non-Tax	8,461,435	8,461,435
Federal	18,189,667	15,943,711
Total Revenue	<u>26,651,102</u>	<u>24,405,146</u>
Obligations	332,769,458	343,190,484
Excess/(Deficiency) of Revenues Over/(Under) Obligations	(306,118,356)	(318,785,338)
Other Financing Sources		
From Capital Projects Fund	0	2,265,000
From Enterprise Fund	289,000	289,000
From General Fund	331,761,201	328,087,608
Total Other Financing Sources	<u>332,050,201</u>	<u>330,641,608</u>
Excess/(Deficiency) of Revenues and Other Financing Sources Over/(Under) Obligations and Other Financing Uses	25,931,845	11,856,270
Beginning Fund Balance	125,331,669	141,868,514
Changes in Reserve	(9,395,000)	(9,395,000)
Ending Fund Balance	141,868,514	144,329,784

COMBINED OPERATING BUDGET

Revenues		
Local Taxes	1,723,179,216	1,738,913,552
Local Non-Tax	349,072,561	347,278,537
State	2,219,459,749	2,208,328,892
Federal	18,189,667	15,943,711
Total Revenues	<u>4,309,901,193</u>	<u>4,310,464,692</u>
Obligations	4,441,264,618	4,728,257,321
Excess/(Deficiency) of Revenues Over/(Under) Obligations	(131,363,425)	(417,792,629)
Other Financing Sources, Net *	14,178,822	16,260,235
Other Financing Uses, Net *	(18,075,466)	(8,238,053)
Excess/(Deficiency) of Revenues and Other Financing Sources Over/(Under) Obligations and Other Financing Uses	(135,260,069)	(409,770,447)
Beginning Fund Balance**	792,087,932	749,537,286
Changes in Reserve-General Fund	102,104,423	77,768,333
Changes in Reserve-Debt Fund	(9,395,000)	(9,395,000)
Ending Fund Balance	749,537,286	408,140,172

*Net of transfers within the Operating Budget between the General Fund, Intermediate Unit and the Debt Service Fund.

**SCHOOL DISTRICT OF PHILADELPHIA
OPERATING FUND REVENUES AND SOURCES**

	Amended 2024/2025	Adopted 2025/2026
<u>GENERAL FUND</u>		
LOCAL TAX REVENUE		
Real Estate Tax - Current	1,146,011,000	1,147,712,000
Real Estate Tax - Delinquent	43,567,000	42,696,000
Liquor Sales Tax	87,709,731	90,268,034
School (Non-Business) Income Tax	69,750,675	71,433,318
Business Use and Occupancy Tax	188,524,026	199,187,416
Cigarette Tax	58,000,000	58,000,000
Sales Tax	120,000,000	120,000,000
Ridesharing Revenue	8,200,000	8,200,000
Public Utility Realty Tax	1,416,784	1,416,784
TOTAL - LOCAL TAX REVENUE	<u>1,723,179,216</u>	<u>1,738,913,552</u>
LOCAL NON TAX REVENUE		
Interest on Temp. Investments	23,428,752	23,428,752
Grant from City of Philadelphia	284,052,590	284,052,590
Stadium Agreements	2,800,000	2,800,000
Voluntary Contribution Program	3,550,332	2,685,412
Parking Authority Contribution	7,000,000	9,000,000
Gaming Revenue	8,600,000	8,600,000
Reimb. from Other Funds	13,860	13,860
Miscellaneous Non Tax	10,965,592	8,036,488
TOTAL - LOCAL NON TAX REVENUE	<u>340,411,126</u>	<u>338,617,102</u>
STATE REVENUE		
Gross Basic Education	1,537,591,188	1,550,113,780
Less: Reimb. of Prior Year's Intermediate Unit Advances	(89,352,239)	(89,352,239)
Net Basic Education	1,448,238,949	1,460,761,541
Debt Service	55,273,743	0
School Health Programs:		
Nurse Services	891,979	891,979
Medical & Dental	1,407,435	1,407,435
Tuition	42,000	42,000
Vocational Education	11,166,470	10,691,588
Transportation	72,523,912	76,643,542
Special Education	179,868,175	185,481,760
Cyber Charter Reimbursement	19,888,856	0
Retirement	189,544,189	211,751,182
Social Security	42,773,246	48,225,088
TOTAL - STATE REVENUE	<u>2,021,618,954</u>	<u>1,995,896,115</u>
TOTAL - GENERAL FUND	4,085,209,296	4,073,426,769

INTERMEDIATE UNIT

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 - INTERMEDIATE UNIT REVENUE	198,040,794	212,632,776

DEBT SERVICE FUND

LOCAL NON TAX REVENUE		
Interest and Investment Earnings	8,461,435	8,461,435
TOTAL - LOCAL NON TAX REVENUE	<u>8,461,435</u>	<u>8,461,435</u>
FEDERAL REVENUE		
Federal Debt Service Subsidy	18,189,667	15,943,711
TOTAL - FEDERAL REVENUE	<u>18,189,667</u>	<u>15,943,711</u>
TOTAL DEBT SERVICE FUND	26,651,102	24,405,146

TOTAL OPERATING REVENUES	4,309,901,192	4,310,464,691
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OTHER FINANCING SOURCES *

TRANSFERS FROM OTHER FUNDS		
Food Service Fund To General Fund	2,000,000	2,000,000
Grant Fund To General Fund	11,889,822	11,706,235
Capital Projects to Debt Service Fund	0	2,265,000
Enterprise to Debt Service Fund	289,000	289,000
TOTAL OTHER FINANCING SOURCES	14,178,822	16,260,235

TOTAL OPERATING REVENUES AND OTHER FINANCING SOURCES	4,324,080,014	4,326,724,926
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* Net of transfers within the Operating Budget between the General Fund, Intermediate Unit and Debt Service Fund.

<u>COMBINED OPERATING REVENUES</u>		
LOCAL TAX REVENUE	1,723,179,216	1,738,913,552
LOCAL NON TAX REVENUE	349,072,561	347,278,537
STATE REVENUE	2,219,459,748	2,208,328,891
FEDERAL REVENUE	18,189,667	15,943,711
TOTAL OPERATING REVENUES	4,309,901,192	4,310,464,691
 TOTAL OTHER FINANCING SOURCES	 14,178,822	 16,260,235
 TOTAL OPERATING REVENUES AND OTHER FINANCING SOURCES	 4,324,080,014	 4,326,724,926

SCHOOL DISTRICT OF PHILADELPHIA
OPERATING FUND APPROPRIATIONS BY FUNCTIONAL ORGANIZATION

		Amended 2024/2025	Adopted 2025/2026
Elementary K to 8 Education			
510001	Personnel Services: Salaries	329,781,930	330,319,056
520001	Personnel Services: Employee Benefits	214,720,580	222,617,679
530001	Purchased Professional and Technical Services	2,788,632	2,155,084
540001/550001	Other Purchased Services	14,279	6,772
560001/570001	General Materials, Supplies, Property, and Equipment	13,198,156	12,884,188
580001/590001	Miscellaneous Costs and Other Financing Uses	0	6,000,000
		560,503,577	573,982,779
Middle School Education			
510001	Personnel Services: Salaries	31,054,274	32,063,239
520001	Personnel Services: Employee Benefits	19,718,568	21,094,985
530001	Purchased Professional and Technical Services	801,390	162,050
560001/570001	General Materials, Supplies, Property, and Equipment	1,483,557	1,288,953
580001/590001	Miscellaneous Costs and Other Financing Uses	0	1,000,000
		53,057,789	55,609,227
Secondary Education			
510001	Personnel Services: Salaries	163,366,418	168,706,762
520001	Personnel Services: Employee Benefits	104,045,374	110,964,257
530001	Purchased Professional and Technical Services	20,896,875	19,454,171
540001/550001	Other Purchased Services	1,772,853	1,716,653
560001/570001	General Materials, Supplies, Property, and Equipment	8,549,209	7,448,037
580001/590001	Miscellaneous Costs and Other Financing Uses	0	2,000,000
		298,630,729	310,289,880
Secondary Education CTE			
510001	Personnel Services: Salaries	17,850,495	18,452,292
520001	Personnel Services: Employee Benefits	11,694,547	12,416,920
530001	Purchased Professional and Technical Services	600,762	767,920
540001/550001	Other Purchased Services	68,000	117,155
560001/570001	General Materials, Supplies, Property, and Equipment	1,502,413	1,205,860
580001/590001	Miscellaneous Costs and Other Financing Uses	7,409	1,030,000
		31,723,626	33,990,147
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	165,748,007	182,707,279
520001	Personnel Services: Employee Benefits	130,303,567	150,655,673
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	695,019	966,699
580001/590001	Miscellaneous Costs and Other Financing Uses	8,983	8,983
		309,993,070	342,828,485

**SCHOOL DISTRICT OF PHILADELPHIA
OPERATING FUND APPROPRIATIONS BY FUNCTIONAL ORGANIZATION**

		Amended 2024/2025	Adopted 2025/2026
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
Acceleration Schools			
510001	Personnel Services: Salaries	6,983,029	6,084,327
520001	Personnel Services: Employee Benefits	4,250,569	4,005,542
530001	Purchased Professional and Technical Services	159,221	99,000
560001/570001	General Materials, Supplies, Property, and Equipment	320,048	504,097
		11,712,867	10,692,966
Early Childhood Programs			
510001	Personnel Services: Salaries	2,266	83,812
520001	Personnel Services: Employee Benefits	1,034	38,387
530001	Purchased Professional and Technical Services	80,000	140,000
560001/570001	General Materials, Supplies, Property, and Equipment	90,000	5,000
		173,300	267,199
Summer Programs			
510001	Personnel Services: Salaries	59,227	1,990,462
520001	Personnel Services: Employee Benefits	27,028	911,669
530001	Purchased Professional and Technical Services	416,475	519,475
540001/550001	Other Purchased Services	28,800	519,820
560001/570001	General Materials, Supplies, Property, and Equipment	230,115	50,997
580001/590001	Miscellaneous Costs and Other Financing Uses	0	674,664
		761,645	4,667,087
English Language Learners Instruction			
510001	Personnel Services: Salaries	44,845,984	49,105,647
520001	Personnel Services: Employee Benefits	29,181,379	33,015,156
560001/570001	General Materials, Supplies, Property, and Equipment	104,777	110,567
		74,132,140	82,231,370
Per Diem Substitute Service			
510001	Personnel Services: Salaries	1,600,000	1,600,000
520001	Personnel Services: Employee Benefits	2,030,192	2,032,832
530001	Purchased Professional and Technical Services	39,000,000	42,000,000
		42,630,192	45,632,832
Itinerant Instrumental Music			
510001	Personnel Services: Salaries	6,265,634	6,299,726
520001	Personnel Services: Employee Benefits	3,902,677	4,085,866
560001/570001	General Materials, Supplies, Property, and Equipment	14,200	14,200
		10,182,511	10,399,792
Alternative Education Transition Programs			
510001	Personnel Services: Salaries	4,602,680	5,938,915
520001	Personnel Services: Employee Benefits	2,875,715	3,817,997
530001	Purchased Professional and Technical Services	11,292,500	11,306,000
560001/570001	General Materials, Supplies, Property, and Equipment	320,447	202,127
		19,091,342	21,265,039

**SCHOOL DISTRICT OF PHILADELPHIA
OPERATING FUND APPROPRIATIONS BY FUNCTIONAL ORGANIZATION**

		Amended 2024/2025	Adopted 2025/2026
Alternative Education Multiple Pathways			
510001	Personnel Services: Salaries	4,885,287	4,909,861
520001	Personnel Services: Employee Benefits	2,933,642	3,039,448
530001	Purchased Professional and Technical Services	43,620,110	40,626,500
540001/550001	Other Purchased Services	30,000	40,000
560001/570001	General Materials, Supplies, Property, and Equipment	251,551	312,249
		51,720,590	48,928,058
Professional Development			
510001	Personnel Services: Salaries	4,848,432	5,440,032
520001	Personnel Services: Employee Benefits	3,088,787	3,707,254
530001	Purchased Professional and Technical Services	2,023,485	3,259,677
540001/550001	Other Purchased Services	316,000	321,000
560001/570001	General Materials, Supplies, Property, and Equipment	331,525	524,120
580001/590001	Miscellaneous Costs and Other Financing Uses	0	0
		10,608,229	13,252,083
Educational Technology			
510001	Personnel Services: Salaries	30,000	30,000
520001	Personnel Services: Employee Benefits	13,691	13,741
530001	Purchased Professional and Technical Services	3,884,514	3,707,309
540001/550001	Other Purchased Services	3,712,838	3,712,838
560001/570001	General Materials, Supplies, Property, and Equipment	33,519,200	19,712,442
		41,160,243	27,176,330
Supplementary Principals and Supports			
510001	Personnel Services: Salaries	4,760,628	4,797,131
520001	Personnel Services: Employee Benefits	2,355,999	2,414,249
530001	Purchased Professional and Technical Services	985,000	1,000,000
560001/570001	General Materials, Supplies, Property, and Equipment	40,000	0
		8,141,627	8,211,380
Central Book Allotment			
530001	Purchased Professional and Technical Services	100,000	100,000
560001/570001	General Materials, Supplies, Property, and Equipment	7,484,327	14,749,162
		7,584,327	14,849,162
Hospital Homebound Instruction			
510001	Personnel Services: Salaries	401,731	434,680
520001	Personnel Services: Employee Benefits	283,902	313,821
530001	Purchased Professional and Technical Services	26,000	130,000
540001/550001	Other Purchased Services	3,193,011	3,700,000
560001/570001	General Materials, Supplies, Property, and Equipment	1,200	1,800
		3,905,844	4,580,301
Other Instructional Support			
510001	Personnel Services: Salaries	350,330	360,575
520001	Personnel Services: Employee Benefits	223,785	238,011
530001	Purchased Professional and Technical Services	5,115,360	5,115,360
560001/570001	General Materials, Supplies, Property, and Equipment	50,000	50,000
		5,739,475	5,763,946
Additional Instructional Support			
580001/590001	Miscellaneous Costs and Other Financing Uses	14,668,940	117,470,672
		14,668,940	117,470,672

SCHOOL DISTRICT OF PHILADELPHIA
OPERATING FUND APPROPRIATIONS BY FUNCTIONAL ORGANIZATION

		Amended 2024/2025	Adopted 2025/2026
Counselors and Climate Support			
510001	Personnel Services: Salaries	28,892,185	27,467,941
520001	Personnel Services: Employee Benefits	18,195,836	17,973,275
530001	Purchased Professional and Technical Services	2,171,900	2,196,900
560001/570001	General Materials, Supplies, Property, and Equipment	1,221,441	1,325,995
		50,481,362	48,964,111
School Health Nurses			
510001	Personnel Services: Salaries	23,624,414	23,825,910
520001	Personnel Services: Employee Benefits	14,861,753	15,548,143
530001	Purchased Professional and Technical Services	726,079	876,079
540001/550001	Other Purchased Services	122,045	122,045
560001/570001	General Materials, Supplies, Property, and Equipment	202,607	202,607
		39,536,898	40,574,784
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
Athletics Sports Health Safety and Physical Education			
510001	Personnel Services: Salaries	5,057,731	5,057,731
520001	Personnel Services: Employee Benefits	2,308,198	2,316,543
530001	Purchased Professional and Technical Services	1,132,594	1,212,594
540001/550001	Other Purchased Services	655,390	655,390
560001/570001	General Materials, Supplies, Property, and Equipment	721,633	547,558
580001/590001	Miscellaneous Costs and Other Financing Uses	65,925	160,000
		9,941,471	9,949,816
Extra Curricular Activities Clubs			
510001	Personnel Services: Salaries	3,908,708	2,904,508
520001	Personnel Services: Employee Benefits	1,783,763	1,330,285
560001/570001	General Materials, Supplies, Property, and Equipment	1,269,500	1,176,000
580001/590001	Miscellaneous Costs and Other Financing Uses	0	1,800,000
		6,961,971	7,210,793
English Language Learners Support Services			
510001	Personnel Services: Salaries	4,690,721	4,801,936
520001	Personnel Services: Employee Benefits	4,129,592	4,416,758
560001/570001	General Materials, Supplies, Property, and Equipment	6,750	6,650
		8,827,063	9,225,344
Additional Pupil Family Support			
580001/590001	Miscellaneous Costs and Other Financing Uses	0	508,268
		0	508,268
Additional Operational Support			
580001/590001	Miscellaneous Costs and Other Financing Uses	0	5,082,682
		0	5,082,682
Long Term Debt Service			
580001/590001	Miscellaneous Costs and Other Financing Uses	332,769,458	343,190,484
		332,769,458	343,190,484

SCHOOL DISTRICT OF PHILADELPHIA
OPERATING FUND APPROPRIATIONS BY FUNCTIONAL ORGANIZATION

		Amended 2024/2025	Adopted 2025/2026
Facilities Custodians and Building Engineers			
510001	Personnel Services: Salaries	65,174,263	62,045,637
520001	Personnel Services: Employee Benefits	50,774,707	55,544,596
530001	Purchased Professional and Technical Services	19,367,532	22,141,507
540001/550001	Other Purchased Services	1,457,956	1,375,426
560001/570001	General Materials, Supplies, Property, and Equipment	6,295,660	8,695,660
		143,070,118	149,802,826
Facilities Maintenance and Repair Services			
510001	Personnel Services: Salaries	18,509,581	16,969,062
520001	Personnel Services: Employee Benefits	12,156,537	12,734,403
530001	Purchased Professional and Technical Services	1,903,740	2,682,240
540001/550001	Other Purchased Services	30,456,975	26,580,572
560001/570001	General Materials, Supplies, Property, and Equipment	7,006,635	7,107,087
580001/590001	Miscellaneous Costs and Other Financing Uses	212,000	232,000
		70,245,468	66,305,364
Transportation Regular and Special Education Services			
510001	Personnel Services: Salaries	16,834,776	17,033,716
520001	Personnel Services: Employee Benefits	12,421,009	13,998,542
540001/550001	Other Purchased Services	80,349,816	83,011,821
560001/570001	General Materials, Supplies, Property, and Equipment	1,460,556	1,160,556
580001/590001	Miscellaneous Costs and Other Financing Uses	25,260,042	26,363,796
		136,326,199	141,568,431
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
Transportation Maintenance			
510001	Personnel Services: Salaries	1,676,439	1,709,637
520001	Personnel Services: Employee Benefits	1,076,270	1,179,383
540001/550001	Other Purchased Services	3,036,792	3,481,792
560001/570001	General Materials, Supplies, Property, and Equipment	1,815,000	1,815,000
		7,604,501	8,185,812
Utilities			
530001	Purchased Professional and Technical Services	1,029,000	339,000
540001/550001	Other Purchased Services	18,689,082	19,575,632
560001/570001	General Materials, Supplies, Property, and Equipment	41,505,408	44,598,808
		61,223,490	64,513,440
School Safety			
510001	Personnel Services: Salaries	18,629,935	19,040,264
520001	Personnel Services: Employee Benefits	13,202,921	14,322,475
530001	Purchased Professional and Technical Services	1,554,894	1,562,582
540001/550001	Other Purchased Services	28,374	28,374
560001/570001	General Materials, Supplies, Property, and Equipment	925,179	950,179
		34,341,303	35,903,874

**SCHOOL DISTRICT OF PHILADELPHIA
OPERATING FUND APPROPRIATIONS BY FUNCTIONAL ORGANIZATION**

		Amended 2024/2025	Adopted 2025/2026
School Safety Mobile Security			
510001	Personnel Services: Salaries	2,921,247	2,942,863
520001	Personnel Services: Employee Benefits	1,953,969	2,053,253
530001	Purchased Professional and Technical Services	125,000	125,000
540001/550001	Other Purchased Services	35,736	5,736
560001/570001	General Materials, Supplies, Property, and Equipment	14,307	19,307
		5,050,259	5,146,159
Losses and Judgments			
580001/590001	Miscellaneous Costs and Other Financing Uses	30,500,000	30,700,000
		30,500,000	30,700,000
Insurance and Self Insurance Reserves			
540001/550001	Other Purchased Services	6,408,757	9,540,384
		6,408,757	9,540,384
Postal Services			
510001	Personnel Services: Salaries	0	11,030
520001	Personnel Services: Employee Benefits	28,353	40,079
540001/550001	Other Purchased Services	275,000	275,000
560001/570001	General Materials, Supplies, Property, and Equipment	1,286,314	1,286,314
		1,589,667	1,612,423
Capital Programs and Environmental Services			
510001	Personnel Services: Salaries	2,696,621	2,850,585
520001	Personnel Services: Employee Benefits	1,882,464	2,093,131
530001	Purchased Professional and Technical Services	16,849,046	17,636,566
540001/550001	Other Purchased Services	94,377,468	81,815,278
560001/570001	General Materials, Supplies, Property, and Equipment	840,993	1,850,712
580001/590001	Miscellaneous Costs and Other Financing Uses	202,620	3,202,620
		116,849,212	109,448,892
Space Rental			
530001	Purchased Professional and Technical Services	0	0
540001/550001	Other Purchased Services	2,526,289	2,126,188
		2,526,289	2,126,188
Short Term Debt Service			
580001/590001	Miscellaneous Costs and Other Financing Uses	2,505,792	9,232,423
		2,505,792	9,232,423
Charter Schools without Transportation			
540001/550001	Other Purchased Services	1,507,625,885	1,665,402,804
		1,507,625,885	1,665,402,804
Charter Schools Transportation			
540001/550001	Other Purchased Services	43,917,662	45,324,274
		43,917,662	45,324,274
Other Non District Schools without Transportation			
530001	Purchased Professional and Technical Services	4,600,000	4,900,000
540001/550001	Other Purchased Services	67,498,901	66,780,832
		72,098,901	71,680,832

**SCHOOL DISTRICT OF PHILADELPHIA
OPERATING FUND APPROPRIATIONS BY FUNCTIONAL ORGANIZATION**

		Amended 2024/2025	Adopted 2025/2026
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Services to Non Public Schools Transportation			
540001/550001	Other Purchased Services	47,754,440	49,330,731
		47,754,440	49,330,731
Deputy Superintendent of Academics			
510001	Personnel Services: Salaries	794,206	840,051
520001	Personnel Services: Employee Benefits	461,183	502,659
530001	Purchased Professional and Technical Services	250,000	250,000
560001/570001	General Materials, Supplies, Property, and Equipment	325,024	325,024
580001/590001	Miscellaneous Costs and Other Financing Uses	21,737	21,737
		1,852,150	1,939,471
Special Education and Diverse Learners			
510001	Personnel Services: Salaries	380,184	413,030
520001	Personnel Services: Employee Benefits	222,498	247,463
530001	Purchased Professional and Technical Services	5,000	5,000
560001/570001	General Materials, Supplies, Property, and Equipment	27,500	27,500
580001/590001	Miscellaneous Costs and Other Financing Uses	4,692	4,692
		639,874	697,685
Multilingual Curriculum and Programs Office			
510001	Personnel Services: Salaries	527,695	532,559
520001	Personnel Services: Employee Benefits	322,508	337,879
530001	Purchased Professional and Technical Services	55,273	204,525
540001/550001	Other Purchased Services	9,000	9,000
560001/570001	General Materials, Supplies, Property, and Equipment	22,000	22,000
580001/590001	Miscellaneous Costs and Other Financing Uses	200	200
		936,676	1,106,163
Curriculum and Instruction Office			
510001	Personnel Services: Salaries	4,019,827	4,145,277
520001	Personnel Services: Employee Benefits	2,837,457	3,044,213
530001	Purchased Professional and Technical Services	149,178	149,178
540001/550001	Other Purchased Services	44,322	44,322
560001/570001	General Materials, Supplies, Property, and Equipment	198,695	130,260
580001/590001	Miscellaneous Costs and Other Financing Uses	49,380	49,380
		7,298,859	7,562,630
Career and Technical Education Office			
510001	Personnel Services: Salaries	132,506	132,487
520001	Personnel Services: Employee Benefits	73,252	75,255
530001	Purchased Professional and Technical Services	245,803	239,173
540001/550001	Other Purchased Services	105,521	105,521
560001/570001	General Materials, Supplies, Property, and Equipment	51,354	57,748
580001/590001	Miscellaneous Costs and Other Financing Uses	8,620	8,856
		617,056	619,040
Diverse Learners			
510001	Personnel Services: Salaries	1,010,647	1,200,593
520001	Personnel Services: Employee Benefits	617,020	750,314
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	17,000	17,000
580001/590001	Miscellaneous Costs and Other Financing Uses	4,692	4,692
		1,775,459	2,098,699

SCHOOL DISTRICT OF PHILADELPHIA
OPERATING FUND APPROPRIATIONS BY FUNCTIONAL ORGANIZATION

		Amended 2024/2025	Adopted 2025/2026
Early Childhood Education Office			
510001	Personnel Services: Salaries	799,019	864,950
520001	Personnel Services: Employee Benefits	467,550	513,199
530001	Purchased Professional and Technical Services	27,000	27,000
540001/550001	Other Purchased Services	46,437	46,437
560001/570001	General Materials, Supplies, Property, and Equipment	25,156	25,156
		1,365,162	1,476,742
Chief Student Support Services Office			
510001	Personnel Services: Salaries	238,126	272,283
520001	Personnel Services: Employee Benefits	144,884	168,429
530001	Purchased Professional and Technical Services	270,000	270,000
540001/550001	Other Purchased Services	2,250	2,250
560001/570001	General Materials, Supplies, Property, and Equipment	24,250	24,250
580001/590001	Miscellaneous Costs and Other Financing Uses	52,354	52,354
		731,864	789,566
Student Placement and Enrollment			
510001	Personnel Services: Salaries	1,001,060	1,026,398
520001	Personnel Services: Employee Benefits	676,238	721,876
530001	Purchased Professional and Technical Services	1,436,314	1,406,314
540001/550001	Other Purchased Services	24,586	24,586
560001/570001	General Materials, Supplies, Property, and Equipment	17,046	17,046
580001/590001	Miscellaneous Costs and Other Financing Uses	59,480	59,480
		3,214,724	3,255,700
Student Rights and Responsibilities			
510001	Personnel Services: Salaries	2,976,928	3,106,565
520001	Personnel Services: Employee Benefits	1,986,471	2,138,752
530001	Purchased Professional and Technical Services	3,240,425	2,039,801
540001/550001	Other Purchased Services	75,700	75,700
560001/570001	General Materials, Supplies, Property, and Equipment	38,084	39,808
580001/590001	Miscellaneous Costs and Other Financing Uses	300,000	300,000
		8,617,608	7,700,626
Prevention and Intervention			
510001	Personnel Services: Salaries	1,320,576	1,369,386
520001	Personnel Services: Employee Benefits	849,333	914,079
530001	Purchased Professional and Technical Services	836,818	452,964
540001/550001	Other Purchased Services	25,000	25,000
560001/570001	General Materials, Supplies, Property, and Equipment	40,000	10,000
580001/590001	Miscellaneous Costs and Other Financing Uses	1,000	1,000
		3,072,727	2,772,429
Student Records			
510001	Personnel Services: Salaries	297,589	317,881
520001	Personnel Services: Employee Benefits	220,560	239,240
530001	Purchased Professional and Technical Services	1,400	1,400
540001/550001	Other Purchased Services	487,968	337,968
560001/570001	General Materials, Supplies, Property, and Equipment	7,578	7,578
		1,015,095	904,067

SCHOOL DISTRICT OF PHILADELPHIA
OPERATING FUND APPROPRIATIONS BY FUNCTIONAL ORGANIZATION

		Amended 2024/2025	Adopted 2025/2026
School Safety Climate and Culture			
510001	Personnel Services: Salaries	3,092,842	3,142,757
520001	Personnel Services: Employee Benefits	1,962,607	2,067,853
530001	Purchased Professional and Technical Services	13,675	163,675
540001/550001	Other Purchased Services	10,000	10,000
560001/570001	General Materials, Supplies, Property, and Equipment	142,325	42,325
580001/590001	Miscellaneous Costs and Other Financing Uses	0	8,580
		5,221,449	5,435,190
Parent and Family Engagement			
510001	Personnel Services: Salaries	1,697,193	1,810,548
520001	Personnel Services: Employee Benefits	1,306,743	1,430,902
530001	Purchased Professional and Technical Services	1,116,169	1,059,050
540001/550001	Other Purchased Services	3,279	388,869
560001/570001	General Materials, Supplies, Property, and Equipment	259,653	163,853
580001/590001	Miscellaneous Costs and Other Financing Uses	0	208,060
		4,383,037	5,061,282
Office of Chief Financial Officer			
510001	Personnel Services: Salaries	220,166	220,134
520001	Personnel Services: Employee Benefits	113,256	115,397
530001	Purchased Professional and Technical Services	2,560,000	2,560,000
560001/570001	General Materials, Supplies, Property, and Equipment	5,000	5,000
580001/590001	Miscellaneous Costs and Other Financing Uses	144,390	144,390
		3,042,812	3,044,921
Management and Budget Office			
510001	Personnel Services: Salaries	1,579,318	1,614,579
520001	Personnel Services: Employee Benefits	963,406	1,002,972
530001	Purchased Professional and Technical Services	265,000	268,173
540001/550001	Other Purchased Services	5,000	5,000
560001/570001	General Materials, Supplies, Property, and Equipment	7,200	7,500
580001/590001	Miscellaneous Costs and Other Financing Uses	0	0
		2,819,924	2,898,224
Accounting and Audit Coordination			
510001	Personnel Services: Salaries	3,230,800	3,264,522
520001	Personnel Services: Employee Benefits	2,161,892	2,265,318
530001	Purchased Professional and Technical Services	440,888	444,238
540001/550001	Other Purchased Services	21,750	5,900
560001/570001	General Materials, Supplies, Property, and Equipment	225,500	243,000
580001/590001	Miscellaneous Costs and Other Financing Uses	5,450	10,450
		6,086,280	6,233,428
Financial Services			
510001	Personnel Services: Salaries	2,539,912	2,580,343
520001	Personnel Services: Employee Benefits	1,636,123	1,713,720
530001	Purchased Professional and Technical Services	69,100	56,100
540001/550001	Other Purchased Services	6,152	5,152
560001/570001	General Materials, Supplies, Property, and Equipment	26,330	26,450
580001/590001	Miscellaneous Costs and Other Financing Uses	477,585	478,165
		4,755,202	4,859,930

SCHOOL DISTRICT OF PHILADELPHIA
OPERATING FUND APPROPRIATIONS BY FUNCTIONAL ORGANIZATION

		Amended 2024/2025	Adopted 2025/2026
Grant Compliance and Fiscal Services			
510001	Personnel Services: Salaries	970,261	970,261
520001	Personnel Services: Employee Benefits	639,607	639,607
530001	Purchased Professional and Technical Services	47,528	47,528
540001/550001	Other Purchased Services	24,802	24,802
560001/570001	General Materials, Supplies, Property, and Equipment	18,654	18,654
580001/590001	Miscellaneous Costs and Other Financing Uses	0	0
		1,700,852	1,700,852
Procurement Office			
510001	Personnel Services: Salaries	1,594,348	1,631,232
520001	Personnel Services: Employee Benefits	1,009,600	1,073,569
530001	Purchased Professional and Technical Services	125,000	125,000
540001/550001	Other Purchased Services	0	10,150
560001/570001	General Materials, Supplies, Property, and Equipment	0	12,000
580001/590001	Miscellaneous Costs and Other Financing Uses	19,620	19,620
		2,748,568	2,871,571
Facilities and Operations			
510001	Personnel Services: Salaries	6,280,697	6,097,361
520001	Personnel Services: Employee Benefits	3,814,182	3,883,299
530001	Purchased Professional and Technical Services	265,698	471,617
540001/550001	Other Purchased Services	13,584	35,334
560001/570001	General Materials, Supplies, Property, and Equipment	361,258	694,608
		10,735,419	11,182,219
Transportation Administration			
510001	Personnel Services: Salaries	2,713,926	2,800,791
520001	Personnel Services: Employee Benefits	1,787,589	1,913,016
530001	Purchased Professional and Technical Services	1,114,118	1,124,118
540001/550001	Other Purchased Services	262,896	107,896
560001/570001	General Materials, Supplies, Property, and Equipment	54,882	54,006
580001/590001	Miscellaneous Costs and Other Financing Uses	1,000	1,000
		5,934,411	6,000,827
Warehouse Distribution			
510001	Personnel Services: Salaries	903,963	772,037
520001	Personnel Services: Employee Benefits	560,451	543,110
530001	Purchased Professional and Technical Services	134,000	134,000
560001/570001	General Materials, Supplies, Property, and Equipment	95,700	95,700
		1,694,114	1,544,847
Office of Chief Talent Officer			
510001	Personnel Services: Salaries	203,024	316,812
520001	Personnel Services: Employee Benefits	143,772	203,394
530001	Purchased Professional and Technical Services	286,942	367,982
540001/550001	Other Purchased Services	20,000	20,000
560001/570001	General Materials, Supplies, Property, and Equipment	45,000	45,000
580001/590001	Miscellaneous Costs and Other Financing Uses	3,000	3,000
		701,738	956,188

SCHOOL DISTRICT OF PHILADELPHIA
OPERATING FUND APPROPRIATIONS BY FUNCTIONAL ORGANIZATION

		Amended 2024/2025	Adopted 2025/2026
Organizational Development			
510001	Personnel Services: Salaries	1,477,117	1,529,246
520001	Personnel Services: Employee Benefits	944,614	1,013,721
530001	Purchased Professional and Technical Services	512,600	691,850
540001/550001	Other Purchased Services	65,800	65,800
560001/570001	General Materials, Supplies, Property, and Equipment	79,934	72,327
580001/590001	Miscellaneous Costs and Other Financing Uses	50,000	70,000
		3,130,065	3,442,944
Strategic Placement			
510001	Personnel Services: Salaries	1,435,578	1,542,761
520001	Personnel Services: Employee Benefits	995,780	1,101,586
530001	Purchased Professional and Technical Services	2,538,293	2,413,500
540001/550001	Other Purchased Services	16,800	16,800
560001/570001	General Materials, Supplies, Property, and Equipment	116,964	25,972
580001/590001	Miscellaneous Costs and Other Financing Uses	7,397	80,609
		5,110,812	5,181,228
Employee Relations			
510001	Personnel Services: Salaries	873,433	880,739
520001	Personnel Services: Employee Benefits	532,802	556,410
530001	Purchased Professional and Technical Services	380,000	300,000
540001/550001	Other Purchased Services	1,200	0
560001/570001	General Materials, Supplies, Property, and Equipment	20,000	20,000
580001/590001	Miscellaneous Costs and Other Financing Uses	213,395	104,595
		2,020,830	1,861,744
Employee Supports			
510001	Personnel Services: Salaries	2,844,138	3,209,421
520001	Personnel Services: Employee Benefits	1,961,498	2,235,716
530001	Purchased Professional and Technical Services	843,194	897,000
540001/550001	Other Purchased Services	26,954	26,954
560001/570001	General Materials, Supplies, Property, and Equipment	89,751	92,790
580001/590001	Miscellaneous Costs and Other Financing Uses	233,257	253,024
		5,998,792	6,714,905
Office of Chief Information Technology Officer			
510001	Personnel Services: Salaries	367,033	366,980
520001	Personnel Services: Employee Benefits	205,843	211,800
530001	Purchased Professional and Technical Services	55,385	80,385
540001/550001	Other Purchased Services	7,000	0
560001/570001	General Materials, Supplies, Property, and Equipment	18,000	0
		653,261	659,165
Information Systems			
510001	Personnel Services: Salaries	2,962,433	2,993,623
520001	Personnel Services: Employee Benefits	1,741,939	1,816,032
530001	Purchased Professional and Technical Services	4,018,532	3,604,473
540001/550001	Other Purchased Services	12,961	12,961
560001/570001	General Materials, Supplies, Property, and Equipment	4,805,587	5,191,616
580001/590001	Miscellaneous Costs and Other Financing Uses	2,715	2,715
		13,544,167	13,621,420

SCHOOL DISTRICT OF PHILADELPHIA
OPERATING FUND APPROPRIATIONS BY FUNCTIONAL ORGANIZATION

		Amended 2024/2025	Adopted 2025/2026
Technology Services			
510001	Personnel Services: Salaries	4,471,009	4,520,074
520001	Personnel Services: Employee Benefits	2,708,310	2,823,657
530001	Purchased Professional and Technical Services	3,591,918	2,005,018
540001/550001	Other Purchased Services	2,770,312	2,770,312
560001/570001	General Materials, Supplies, Property, and Equipment	1,887,336	1,913,702
580001/590001	Miscellaneous Costs and Other Financing Uses	4,039	6,539
		15,432,924	14,039,302
Office of Education Technology			
510001	Personnel Services: Salaries	1,866,594	1,961,704
520001	Personnel Services: Employee Benefits	1,083,893	1,176,931
530001	Purchased Professional and Technical Services	726,750	759,326
540001/550001	Other Purchased Services	277,854	277,854
560001/570001	General Materials, Supplies, Property, and Equipment	3,700	3,700
		3,958,791	4,179,515
Information Security			
510001	Personnel Services: Salaries	633,548	666,231
520001	Personnel Services: Employee Benefits	360,496	392,582
540001/550001	Other Purchased Services	125,000	125,000
560001/570001	General Materials, Supplies, Property, and Equipment	59,000	59,000
		1,178,044	1,242,813
Deputy Superintendent of Talent Strategy and Culture			
510001	Personnel Services: Salaries	85,463	109,323
520001	Personnel Services: Employee Benefits	51,783	64,646
		137,246	173,969
Strategy Office			
510001	Personnel Services: Salaries	412,933	472,190
520001	Personnel Services: Employee Benefits	261,943	303,704
530001	Purchased Professional and Technical Services	69,000	84,000
540001/550001	Other Purchased Services	5,000	5,000
560001/570001	General Materials, Supplies, Property, and Equipment	2,000	2,000
		750,876	866,894
Office of Professional Learning			
510001	Personnel Services: Salaries	3,126,929	3,244,368
520001	Personnel Services: Employee Benefits	1,910,300	2,047,986
530001	Purchased Professional and Technical Services	6,060,886	6,065,886
540001/550001	Other Purchased Services	62,042	23,189
560001/570001	General Materials, Supplies, Property, and Equipment	668,075	653,415
580001/590001	Miscellaneous Costs and Other Financing Uses	14,867	23,509
		11,843,099	12,058,353
Office of the Superintendent			
510001	Personnel Services: Salaries	3,589,357	3,630,600
520001	Personnel Services: Employee Benefits	1,993,786	2,070,913
530001	Purchased Professional and Technical Services	1,748,156	1,245,900
540001/550001	Other Purchased Services	679,713	673,969
560001/570001	General Materials, Supplies, Property, and Equipment	39,143	54,362
580001/590001	Miscellaneous Costs and Other Financing Uses	471,645	466,426
		8,521,800	8,142,170

SCHOOL DISTRICT OF PHILADELPHIA
OPERATING FUND APPROPRIATIONS BY FUNCTIONAL ORGANIZATION

		Amended 2024/2025	Adopted 2025/2026
Chief Safety Officer			
510001	Personnel Services: Salaries	458,972	486,584
520001	Personnel Services: Employee Benefits	283,585	307,379
530001	Purchased Professional and Technical Services	16,956	21,956
540001/550001	Other Purchased Services	5,000	0
560001/570001	General Materials, Supplies, Property, and Equipment	5,504	5,504
		770,017	821,423
Strategic Partnerships Office			
510001	Personnel Services: Salaries	1,217,547	1,224,721
520001	Personnel Services: Employee Benefits	741,401	769,993
530001	Purchased Professional and Technical Services	210,510	229,205
540001/550001	Other Purchased Services	23,895	5,200
560001/570001	General Materials, Supplies, Property, and Equipment	127,599	127,599
		2,320,952	2,356,718
Office of General Counsel			
510001	Personnel Services: Salaries	4,289,550	4,431,508
520001	Personnel Services: Employee Benefits	2,539,336	2,698,607
530001	Purchased Professional and Technical Services	5,104,000	6,104,000
540001/550001	Other Purchased Services	40,448	40,448
560001/570001	General Materials, Supplies, Property, and Equipment	69,500	69,500
		12,042,834	13,344,063
Office of Diversity Equity and Inclusion			
510001	Personnel Services: Salaries	1,274,379	1,307,135
520001	Personnel Services: Employee Benefits	758,384	802,704
530001	Purchased Professional and Technical Services	646,927	671,927
540001/550001	Other Purchased Services	25,000	0
560001/570001	General Materials, Supplies, Property, and Equipment	20,100	14,000
580001/590001	Miscellaneous Costs and Other Financing Uses	1,000	6,000
		2,725,790	2,801,766
Elementary I Office and Networks			
510001	Personnel Services: Salaries	1,673,021	1,679,708
520001	Personnel Services: Employee Benefits	948,830	973,348
530001	Purchased Professional and Technical Services	152,100	625,713
540001/550001	Other Purchased Services	68,938	68,938
560001/570001	General Materials, Supplies, Property, and Equipment	67,265	52,380
		2,910,154	3,400,087
Office of School Operation and Management			
510001	Personnel Services: Salaries	1,155,689	1,292,375
520001	Personnel Services: Employee Benefits	695,319	797,269
530001	Purchased Professional and Technical Services	792,350	664,718
540001/550001	Other Purchased Services	8,000	5,000
560001/570001	General Materials, Supplies, Property, and Equipment	15,826	5,826
		2,667,184	2,765,188
Elementary II Office and Networks			
510001	Personnel Services: Salaries	1,314,965	1,401,668
520001	Personnel Services: Employee Benefits	749,214	816,855
530001	Purchased Professional and Technical Services	150	18,882
540001/550001	Other Purchased Services	53,024	53,024
560001/570001	General Materials, Supplies, Property, and Equipment	60,817	60,817
		2,178,170	2,351,246

**SCHOOL DISTRICT OF PHILADELPHIA
OPERATING FUND APPROPRIATIONS BY FUNCTIONAL ORGANIZATION**

		Amended 2024/2025	Adopted 2025/2026
Secondary Office and Networks			
510001	Personnel Services: Salaries	1,212,808	1,293,930
520001	Personnel Services: Employee Benefits	690,880	752,945
530001	Purchased Professional and Technical Services	5,105	15,105
540001/550001	Other Purchased Services	36,946	26,946
560001/570001	General Materials, Supplies, Property, and Equipment	33,115	34,387
		1,978,854	2,123,313
Office of Student Life			
510001	Personnel Services: Salaries	1,479,508	1,502,814
520001	Personnel Services: Employee Benefits	907,044	951,993
530001	Purchased Professional and Technical Services	59,000	59,000
560001/570001	General Materials, Supplies, Property, and Equipment	306,036	327,885
		2,751,588	2,841,692
Office of Dropout Prevention			
510001	Personnel Services: Salaries	247,496	254,309
520001	Personnel Services: Employee Benefits	151,293	160,197
540001/550001	Other Purchased Services	2,000	2,000
560001/570001	General Materials, Supplies, Property, and Equipment	10,000	10,000
		410,789	426,506
Office of Postsecondary Readiness			
510001	Personnel Services: Salaries	1,356,199	1,428,906
520001	Personnel Services: Employee Benefits	923,519	1,004,199
540001/550001	Other Purchased Services	16,100	16,100
560001/570001	General Materials, Supplies, Property, and Equipment	8,955	8,955
		2,304,773	2,458,160
Board of Education			
510001	Personnel Services: Salaries	701,248	722,641
520001	Personnel Services: Employee Benefits	435,051	462,129
530001	Purchased Professional and Technical Services	391,856	416,884
540001/550001	Other Purchased Services	42,729	42,729
560001/570001	General Materials, Supplies, Property, and Equipment	7,000	7,000
		1,577,884	1,651,383
Auditing Services			
510001	Personnel Services: Salaries	224,540	244,935
520001	Personnel Services: Employee Benefits	158,664	174,209
530001	Purchased Professional and Technical Services	100,000	100,000
540001/550001	Other Purchased Services	508	508
560001/570001	General Materials, Supplies, Property, and Equipment	1,000	1,000
580001/590001	Miscellaneous Costs and Other Financing Uses	1,500	1,500
		486,212	522,152
Office of the Inspector General			
510001	Personnel Services: Salaries	687,136	736,845
520001	Personnel Services: Employee Benefits	422,235	468,647
530001	Purchased Professional and Technical Services	82,775	82,775
540001/550001	Other Purchased Services	5,000	5,000
560001/570001	General Materials, Supplies, Property, and Equipment	33,676	33,676
580001/590001	Miscellaneous Costs and Other Financing Uses	400	400
		1,231,222	1,327,343

SCHOOL DISTRICT OF PHILADELPHIA
OPERATING FUND APPROPRIATIONS BY FUNCTIONAL ORGANIZATION

		Amended 2024/2025	Adopted 2025/2026
Charter Schools Office			
510001	Personnel Services: Salaries	1,739,102	1,802,385
520001	Personnel Services: Employee Benefits	1,087,614	1,160,682
530001	Purchased Professional and Technical Services	583,000	660,544
540001/550001	Other Purchased Services	39,250	39,250
560001/570001	General Materials, Supplies, Property, and Equipment	58,301	29,301
580001/590001	Miscellaneous Costs and Other Financing Uses	20,765	49,765
		3,528,032	3,741,927
Alternative Education Admin			
510001	Personnel Services: Salaries	968,398	982,061
520001	Personnel Services: Employee Benefits	590,036	619,887
530001	Purchased Professional and Technical Services	93,082	93,082
560001/570001	General Materials, Supplies, Property, and Equipment	119,638	119,638
580001/590001	Miscellaneous Costs and Other Financing Uses	14,446	14,446
		1,785,600	1,829,114
Chief of Evaluation, Research, and Accountability			
510001	Personnel Services: Salaries	612,330	663,634
520001	Personnel Services: Employee Benefits	394,465	435,102
530001	Purchased Professional and Technical Services	1,766,684	1,996,672
540001/550001	Other Purchased Services	2,000	2,000
560001/570001	General Materials, Supplies, Property, and Equipment	45,180	15,192
		2,820,659	3,112,600
Research and Evaluation¹			
510001	Personnel Services: Salaries	763,469	1,330,239
520001	Personnel Services: Employee Benefits	467,526	861,535
530001	Purchased Professional and Technical Services	156,337	1,295,293
540001/550001	Other Purchased Services	45,193	31,078
560001/570001	General Materials, Supplies, Property, and Equipment	29,101	23,227
		1,461,626	3,541,372
District Performance Office¹			
510001	Personnel Services: Salaries	534,185	0
520001	Personnel Services: Employee Benefits	333,243	0
530001	Purchased Professional and Technical Services	1,063,956	0
540001/550001	Other Purchased Services	3,600	0
560001/570001	General Materials, Supplies, Property, and Equipment	10,089	0
		1,945,073	0
Assessment and Data Governance Office			
510001	Personnel Services: Salaries	1,064,991	1,064,838
520001	Personnel Services: Employee Benefits	664,951	691,724
		1,729,942	1,756,562
Additional Admin Support			
580001/590001	Miscellaneous Costs and Other Financing Uses	88,663	10,059,089
		88,663	10,059,089

¹ Note- In FY26 the District Performance Office shifts to the Office of Research and Evaluation.

**SCHOOL DISTRICT OF PHILADELPHIA
OPERATING FUND APPROPRIATIONS BY FUNCTIONAL ORGANIZATION**

		Amended 2024/2025	Adopted 2025/2026
Undistributed Budgetary Adjustments Other			
520001	Personnel Services: Employee Benefits	550,000	553,000
530001	Purchased Professional and Technical Services	(4,800,000)	(4,800,000)
560001/570001	General Materials, Supplies, Property, and Equipment	(3,000,000)	(3,000,000)
		(7,250,000)	(7,247,000)
Federal Recovery Act Net Expenditure Changes			
510001	Personnel Services: Salaries	(26,327,767)	0
520001	Personnel Services: Employee Benefits	(18,887,976)	0
		(45,215,743)	0
State RTL Adequacy Net Expenditure Changes			
510001	Personnel Services: Salaries	(47,228,620)	(94,457,240)
520001	Personnel Services: Employee Benefits	(30,626,122)	(61,252,244)
580001/590001	Miscellaneous Costs and Other Financing Uses	(72,445,907)	(146,539,610)
		(150,300,649)	(302,249,094)
TOTAL EXPENDITURES		4,441,264,618	4,728,257,321
Total Other Financing Uses Excluding Refunding			
580001/590001	Miscellaneous Costs and Other Financing Uses	18,075,466	8,238,053
		18,075,466	8,238,053
TOTAL EXPENDITURES & OTHER FINANCING USES		4,459,340,084	4,736,495,374
Summary by Major Object		Amended 2024/2025	Adopted 2025/2026
510001	Personnel Services: Salaries	1,078,432,828	1,090,795,406
520001	Personnel Services: Employee Benefits	729,532,590	780,339,772
530001	Purchased Professional and Technical Services	240,322,123	231,488,244
540001/550001	Other Purchased Services	1,941,153,784	2,092,964,804
560001/570001	General Materials, Supplies, Property, and Equipment	141,050,284	139,401,136
580001/590001	Miscellaneous Costs and Other Financing Uses	328,848,475	401,506,012
	Total:	4,459,340,084	4,736,495,374