

3. Adoption of Philadelphia Intermediate Unit No. 26 Operating Amended Budget for 2024-2025 and Philadelphia Intermediate Unit No. 26 Operating Budget for 2025-2026 – Added 5.13.2025/Updated 5.23.2025

Action Item - 3

Board of Education Meeting Date: 5/29/2025

Title: Adoption of Philadelphia Intermediate Unit No. 26 Operating Amended Budget for 2024-2025 and Philadelphia Intermediate Unit No. 26 Operating Budget for 2025-2026-- Added 5.13.2025/ Updated 5.23.2025

Action under consideration

WHEREAS, changes in revenues and obligations have occurred with regard to the Fiscal Year 2024-2025 budget for Philadelphia Intermediate Unit No. 26; and

WHEREAS, the Philadelphia Intermediate Unit No. 26 must adopt an Operating Budget for the fiscal year commencing July 1, 2025, in which proposed obligations shall not exceed the amount of revenues available; now be it

RESOLVED, that the Board of Directors of Philadelphia Intermediate Unit No. 26 hereby adopts an Amended Operating budget for Fiscal Year 2024-2025 and an Operating budget for Fiscal Year 2025-2026, as reflected in the Comparative Statement in Exhibit A, the receipts set forth in Exhibit B and the estimate of obligations by functional organization set forth in Exhibit C; and

RESOLVED, that upon the transfer of any function from one office, department or organizational unit, the Executive Director of the Intermediate Unit is authorized to transfer to the successor office, department or organizational unit those portions of the appropriations which appertain to the function transferred; the Executive Director of the Intermediate Unit is authorized to transfer funds from undistributed accounts to appropriate departments to implement decisions of the Executive Director and Offices of the Intermediate Unit Board of Directors; and be it

FURTHER RESOLVED, that the Board of Directors authorizes Philadelphia Intermediate Unit No. 26, through the Executive Director or his designee, to execute, deliver, and perform an agreement with The School District of Philadelphia, for the School District to provide all professional and non-professional personnel services, all materials, supplies, books and equipment necessary for a complete special education program and transportation for special education students. The programs provided in conjunction with this contract, herewithin the Action Items being considered and adopted simultaneously, are for the period commencing July 1, 2025 through June 30, 2026. All services provided by the School District will comply with applicable law and any decrees by a court of competent jurisdiction.

**Attachments including Table of Contents and Budget Summaries to be added upon completion.*

Office Originating Request:
Finance

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Finance

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FOR FISCAL YEAR 2025-2026

	<u>EXHIBIT</u>
Comparative Statement of Revenues, Obligations and Changes in Fund Balance, Intermediate Unit	A
Intermediate Unit Budget Revenues	B
Intermediate Unit Budget 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>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

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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>
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