

**SCHOOL REFORM COMMISSION
PUBLIC MEETING
RESOLUTION SUMMARY**

MAY 26, 2016

I. SCHOOL REFORM COMMISSION

SRC-1 (Attached)

Adopts an amended Operating Budget for 2015/2016 and an Operating Budget for 2016/2017

SRC-2 (Attached)

Adopts an amended Capital Budget for 2015/2016 and an amended Capital Program for 2016-2021 and Adopts a Capital Budget for 2016/2017 and a Capital Program for 2017-2022

SRC-3 (Attached)

Approves an agreement with the Philadelphia Intermediate Unit to provide an educational program and auxiliary services to nonpublic school students for 2016/2017

SRC-4

Amendment to the Authorization of the Issuance and Sale of General Obligation Refunding Bonds, Series A of 2016 (Series A Bonds), General Obligation Refunding Bonds, Series B of 2016, and General Obligation Refunding Bonds, Series C of 2016

WHEREAS, on April 28, 2016, the School Reform Commission (“Commission”) of The School District of Philadelphia (“School District”) adopted Resolution No. SRC-18 (“Original Resolution”) authorizing the issuance and sale of the School District’s General Obligation Refunding Bonds, Series A of 2016 (“Series A Bonds”), General Obligation Refunding Bonds, Series B of 2016, and General Obligation Refunding Bonds, Series C of 2016; and

WHEREAS, it is necessary to revise Section 11(b)(i) and Section 16(a) of the Original Resolution to provide for mandatory redemption of a portion of the Series A Bonds in 2018 and 2019; and

WHEREAS, capitalized terms used in this Resolution and not otherwise defined shall have the meaning ascribed thereto in the Original Resolution;

NOW, THEREFORE, BE IT RESOLVED BY THE SCHOOL REFORM COMMISSION OF THE SCHOOL DISTRICT OF PHILADELPHIA AS FOLLOWS:

Section 1. Section 11(b)(i) and Section 16(a) of the Original Resolution shall be revised to reflect the tabular information as shown in Exhibit A annexed hereto and made a part hereof and the revisions set forth in Exhibit A are hereby ratified, confirmed and approved.

Section 2. The amendment to the Original Resolution approved in Section 1 hereof shall be codified by substituting the pages forming Exhibit A to this Resolution for the corresponding pages in the Original Resolution.

Section 3. The Original Resolution, as amended by this resolution, shall be taken and read as a single instrument and, except to the extent amended by this resolution, the Original Resolution is hereby ratified, confirmed and reapproved in all respects.

Section 4. This Resolution shall take effect immediately this 26th day of May, 2016.

SRC-5 (TABLED – NO ACTION TAKEN)

Application for Charter Renewal – John B. Stetson Charter School; ASPIRA, Inc. of Pennsylvania
WHEREAS, in January, 2010, the School Reform Commission ("SRC") adopted the Renaissance Schools Initiative Policy, which authorized the SRC to grant Renaissance charters as part of the Renaissance Schools Initiative of the School District of Philadelphia ("School District"); and

WHEREAS, the John B. Stetson School had been identified as a School District school which needed fundamental change through the Renaissance Schools Initiative to facilitate a transformation of the learning environment; and

WHEREAS, the purpose of the Renaissance Schools Initiative was to dramatically improve the learning environment in underperforming School District schools to create highly effective schools that provide exceptional opportunities for student academic achievement and preparedness for success in college and the workforce; and

WHEREAS, for charter schools participating in the Renaissance Schools Initiative, in order to adhere to the mission of the Renaissance Schools Initiative and to maintain high levels of accountability, academic requirements could exceed performance targets for non-Renaissance charter schools; and

WHEREAS, pursuant to the Charter School Law, 24 P.S. § 17-1701-A *et seq.*, the SRC granted a charter to JOHN B. STETSON CHARTER SCHOOL; AN ASPIRA, INC. of PENNSYLVANIA SCHOOL ("Stetson" or "Charter School") in 2010 to operate the John B. Stetson School as a charter school for a five-year term commencing on July 1, 2010; and

WHEREAS, Stetson seeks renewal of its Charter; and

WHEREAS, members of the Charter Schools Office ("CSO") of the School District have reviewed the academic performance, organizational viability and compliance, and fiscal health and sustainability of Stetson during the existence of the charter school and have concluded that there are grounds for the SRC not to renew the Charter under Section 1729-A of the Charter School Law; and

WHEREAS, the following are causes for nonrenewal of Stetson's Charter and termination of the charter agreement, pursuant to Section 1729-A(a) of the Charter School Law:

1. During the 2011-2012 school year, 63.5% of Stetson students scored proficient or advanced on the Math PSSA exam. During the 2012-2013 school year, 50.8% of Stetson students scored proficient or advanced on the Math PSSA exam. During the 2013-2014 school year, 36.3% of Stetson students scored proficient or advanced on the Math PSSA exam. Thus, from the 2011-2012 school year to the 2013-2014 school year, the percent of students at Stetson scoring proficient or advanced decreased by 27.2 percentage points on the Math PSSA exam. The percent of students scoring advanced or proficient on the Math PSSA exam in 2013-2014 was the lowest proficiency rate since the first year of operation of the Charter School by ASPIRA.

2. During the 2011-2012 school year, 36% of Stetson students scored proficient or advanced on the Reading PSSA exam. During the 2012-2013 school year, 31.2% of Stetson students scored proficient or advanced on the Reading PSSA exam. During the 2013-2014 school year, 28.3% of Stetson students scored proficient or advanced on the Reading PSSA exam. From the 2011-2012 school year to the 2013-2014 school year, the percent of students at Stetson scoring proficient or advanced decreased by 7.7 percentage points on the Reading PSSA exam. The percent of students scoring advanced or proficient on the Reading PSSA exam in 2013-2014 was the lowest proficiency rate since the first year of operation of the Charter School by ASPIRA.

3. Academic proficiency rates at Stetson reflect an inconsistent trend during the Charter Term. Math and Reading/English Language Arts (“ELA”) proficiency rates on the PSSA at Stetson initially increased and then decreased during the Charter Term.
4. The percent of Stetson students scoring proficient or advanced on the Reading/ELA PSSA exam was lower than 2014-2015 SPR peer group averages in three of five years - the 2010-2011 school year, the 2013-2014 school year and the 2014-2015 school year.
5. The percent of Stetson students scoring proficient or advanced on the Science PSSA exam was lower than 2014-2015 SPR peer group averages in each year of the Charter Term from the 2010-2011 school year through 2014-2015 school year.
6. In no year of the Charter Term did Stetson have Math or Reading/ELA proficiency rates on the PSSA exam that met or exceeded charter school averages from the 2010—2011 school year through the 2014-2015 school year.
7. In no year of the Charter Term did Stetson have Reading/ELA proficiency rates on the PSSA exam that met or exceeded School District school averages from the 2010-2011 school year through 2014-2015 school year.
8. Stetson did not have Math proficiency rates on the PSSA exam that met or exceeded School District school averages in the 2013-2014 school year and the 2014-2015 school year.
9. Stetson had a federal accountability designation of “Focus” for the 2012-2013 school year and the 2013-2014 school year meaning that Stetson was in the lowest 10% of Title I schools based on having the highest achievement gap for the Historically Underperforming Students annual measurable objective.
10. Stetson’s School Performance Profile (“SPP”) score was 57.3 for the 2012-2013 school year and 48.8 for the 2013-2014 school year. Both of Stetson’s scores fall into the lowest SPP category of 60 or below.
11. When comparing Stetson student academic achievement levels to the State’s Annual Measureable Objectives (“AMOs”) in Math and Reading for the 2012-13 school year, Stetson did not meet the AMO targets on the Math PSSA exam or on the Reading PSSA exam for any of the eight student subgroups identified (Historically Underperforming, Individualized Education Plan (“IEP”), English Language Learner, Economically Disadvantaged, Male, Female, Black or African American and Hispanic), except for English Language Learners and Black students on the Math PSSA exam.
12. When comparing Stetson student academic achievement levels to the AMOs in Math and Reading for the 2013-2014 school year, Stetson did not meet the AMO targets on the Math PSSA exam or on the Reading/ELA PSSA exam for any of the eight student subgroups.
13. After the Pennsylvania Bureau of Special Education (“BSE”) conducted a compliance monitoring review of Stetson in December 2013, Stetson was required to adopt and implement a corrective action plan for least restrictive environment.
14. Stetson failed to have all special education staff appropriately certified. According to Stetson's 2015 Annual Report, one seventh grade special education teacher at Stetson was not appropriately certified.
15. Stetson does not have fully compliant and equitable student admission policies in in accordance with the Charter School Law and the Public School Code in that:

- a. Stetson's enrollment form requires a parent or guardian to provide information about the child's United States citizenship status, the child's social security number, and information on whether the child has physical/educational challenges or an IEP which is not permissible.
- b. Stetson's enrollment form is three pages long and requires parents or guardians to respond to seven short answer questions and requires the student to respond to five short answer questions which is not permissible.
- c. As of February 2016, Stetson's website provided limited time periods when registration and transfers could take place at Stetson. As Renaissance charter school, the school is expected to maintain an ongoing enrollment and transfer process placing students on an ordered waitlist if they have met or exceeded their enrollment cap.
- d. According to Stetson's enrollment policy, after two to three weeks into the school year, enrollment is opened to all students within and outside the Attendance Zone set forth in Stetson's Charter. As a Renaissance charter school, Stetson is required to enroll students on a first come first serve basis only from the Attendance Zone in the Charter.

16. The rate of serious incidents at Stetson was 7.4 during the 2012-2013 school year and 4.3 during the 2013-2014 school year. Although this reflects a decline, Renaissance performance targets in the Stetson Charter related to the rate of serious incidents were not met in the 2012-2013 school year and the 2013-2014 school year. The rate of serious incidents was 7.4 in the 2012-2013 school year when the target was 3.6, and the rate was 4.3 in the 2013-2014 school year when the target was 1.8.

17. Stetson in the renewal application reported one expulsion in the 2010-2011 school year, one expulsion in the 2012-2013 school year and one expulsion in the 2013-2014 school year. However, the Board minutes for the 2010-2011 school year, the 2011-2012 school year and the 2013-2014 school year do not indicate that the Board of Trustees for Stetson approved any expulsions.

18. In its Charter, Stetson acknowledged and agreed that it had adopted and would follow the School District's current Code of Student Conduct. In the Stetson student Code of Conduct, however, repeated Level 1 violations may result in a disciplinary placement, while Level 2 violations, including repeated Level 1 violations, indecent assault or exposure, and sexual acts of any kind may result in expulsion. These provisions are not consistent with the School District's current Code of Student Conduct.

19. The Board of Trustees of Stetson failed to operate in accordance with applicable law, and Stetson Bylaws and policies in that:

- a. While the Bylaws state that Board members would serve for three-year terms, two Board members served for more than three years during the Charter Term.
- b. The Bylaws state that officers should be elected at the Annual Board Meeting in June. The Board of Trustees did not provide Board minutes, which stated that officers were elected at any Annual Board Meeting during the Charter Term.
- c. While the Bylaws describe a Treasurer role that includes overseeing receipt of all funds and monitoring payments, the Board Treasurer for the 2012-2013, 2103-2014, and 2014-2015 school years did not possess a financial background.

- d. The Board of Trustees did not consistently approve an annual budget, appoint/dismiss administrators and staff, and approve compensation of staff during the Charter Term as required by the Bylaws.
- e. Board minutes do not clearly state the opening and closing of Board meetings specifically for Stetson, as opposed to the other three ASPIRA-managed charter schools; Board meetings for all ASPIRA-managed charter schools are held concurrently with specific business or approvals by individual charter school not clearly delineated.
- f. The Bylaws provide for an Executive Committee that “shall have the authority of the Board; except that no such committee shall have the authority to (i) fill vacancies on the Board or any committee thereof; (ii) amend the by-laws; (iii) approve a plan or merger; (iv) dismiss members of the Board.” This raises concerns regarding a subset of Board members acting on behalf on the entire Board on the operations and functioning of the Charter School.
- g. During the Charter Term, the Board of Trustees did not fully comply with provisions of the Pennsylvania Sunshine Act concerning the six specific purposes for executive session, and the Board of Trustees did not properly announce the purposes of executive session at the open meetings occurring immediately prior or subsequent to the executive sessions. The Board of Trustees failed to comply with the Sunshine Act requirements concerning executive session during the Charter Term: (i) on at least ten occasions, executive session was called in violation of the Sunshine Act without including a purpose in the Board minutes; (ii) Board minutes indicate that the Board of Trustees went into executive session for financial reporting and general “planning for the 2015-16 school year” which does not fully align with the purposes outlined in the Sunshine Act; and (iii) the Board of Trustees took action regarding Board membership at the 2015 summer retreat, in violation of the Sunshine Act.
- h. As public officials under the Pennsylvania Public Official and Employee Ethics Act, members of the Board of Trustees are required to complete Statements of Financial Interest annually by May 1. Stetson did not provide complete Statements of Financial Interest forms for all Board members for all years during the Charter Term.

20. Stetson failed to meet the 100% highly qualified teacher (“HQT”) requirement during the term of the Charter, as required by the No Child Left Behind Act as reported by Pennsylvania Department of Education (“PDE”). In the 2012-2013 school year, only 71% of the PDE specified core academic classes taught at Stetson were taught by highly qualified teachers. In the 2013-2014 school year, only 73% of the PDE specified core academic classes taught at Stetson were taught by highly qualified teachers. In the 2014-15 school year, only 92% of the core academic classes at Stetson were taught by highly qualified teachers.

21. Stetson’s audited financial statements were not issued on or before December 31 as required by the Public School Code for four of the five reporting years in the Charter Term. Stetson’s FY2011 through FY2014 audited financial statements were not issued on or before December 31.

22. Stetson failed to make certain required payments to the Public School Employees' Retirement System (“PSERS”) during the Charter Term and the amounts of missed payments were subsequently deducted from the School District's basic education subsidy. The School District recovered from Stetson the following funds, which Stetson failed to pay to PSERS: \$1,096 in March 2012, \$45,317 in June 2012, and \$240 in May 2013.

23. Stetson has failed to meet generally accepted standards of fiscal management and audit requirements in that:
- a. Stetson has not adopted and implemented sufficient internal controls policies. The School District's auditors noted no definitive internal control policy related to the allocation of disbursements servicing more than one charter school.
 - b. Stetson and ASPIRA employees had debit/credit cards for use in making Stetson school purchases without specific approval and oversight processes. Discrepancies existed between how the Stetson Board of Trustees and school leadership described the process for requesting and approving use of Stetson's debit/credit card.
 - c. Monthly invoicing requirements set forth in the management agreement were not followed as specified during the Charter Term.
 - d. The School District's auditors noted that transactions between Stetson and related parties (ASPIRA and other ASPIRA-managed charter schools) did not contain an indication of Board approval by Stetson, ASPIRA or other ASPIRA-managed charter schools, where applicable, or appropriate supporting documentation. No written contracts are in place for the majority of funds shifted between related parties outside of the management agreement between ASPIRA and Stetson.
 - e. Stetson was owed significant funds from ASPIRA, Stetson's charter management organization, throughout the Charter Term including \$495,740 in FY2011, \$790,736 in FY2012, \$1,877,802 in FY2013, \$805,449 in FY2014, and \$164,835 in FY2015. As of June 30, 2014, ASPIRA had a deficit net position of (\$1,539,090) and owed related parties \$3,149,705.
 - f. As of June 30, 2011, Stetson owed \$792,796 to two other ASPIRA-managed charter schools. As of June 30, 2012, Stetson owed \$906,545 to three other ASPIRA-managed charter schools. As of June 30, 2013, Stetson owed \$1,023,195 to four other ASPIRA-managed charter schools. As of June 30, 2014, while Stetson no longer owed money to other ASPIRA-managed charter schools, Stetson was owed \$90,731 by another ASPIRA-managed charter school. As of June 30, 2015, Stetson owed \$31,397 to four of its related parties.
 - g. Stetson has incurred debts and liabilities for entities other than Stetson. As of June 30, 2014, Stetson had security agreements pledging a portion of Stetson's assets to secure the debt of certain related parties. The holders of the debt and the outstanding liability balances are as follows:
 - o ASPIRA: \$201,329, assets pledged by Stetson and other entities, guaranteed by Mario de Hostos Charter School.
 - o ASPIRA Community Enterprise: \$4,662,630, assets pledged by Stetson and other entities, guaranteed by ASPIRA and Antonio Pantoja Charter School.
 - o Ace/Dougherty: \$9,131,574, assets pledged by Stetson and other entities, guaranteed by Mario de Hostos Charter School in the amount of \$500,000.
 - h. Stetson is a guarantor and has a security interest in debt and obligations totaling \$12,750,000 of ACE/Dougherty, LLC. ACE/Dougherty, LLC. is the owner of the building currently housing the Eugenio Mario De Hostos Charter School. While both charter schools have

service level agreements with ASPIRA, ACE/Dougherty, LLC. does not provide services or resources that benefit Stetson.

- i. Upon request by School District auditors, Stetson failed to produce fully descriptive insurance claims made and insurance claims paid information.
- j. ASPIRA management failed to appropriately address questionable sampled attendance items for Stetson after identification by School District auditors.

24. The FY2011 through FY2013 audited financial statements note that Stetson's Bylaws stipulate that a majority of its members at all times shall be appointees of ASPIRA. Furthermore, the FY2014 consolidated financial statements for ASPIRA and affiliates notes ASPIRA as the parent organization through its control of the board of directors of the affiliated entities. At least three Board members during the Charter Term were appointed to the Stetson Board of Trustees prior to June 2013 without a vote according to Stetson Board minutes. This raises conflict of interest and corporate separateness concerns between Stetson and ASPIRA.

25. A Stetson Board member was affiliated with setting up a mandatory training for staff that was paid for by Stetson, which raises conflict of interest concerns.

RESOLVED, that there are substantial grounds for nonrenewal of the Stetson Charter; and be it

FURTHER RESOLVED, that the SRC will conduct a public hearing on nonrenewal of the Charter School's Charter commencing on or about _____, subject to rescheduling, at which hearing the School District will present evidence in support of the grounds for nonrenewal of the Charter School's Charter, and the Charter School will be given the reasonable opportunity to offer testimony and exhibits in support of why the Charter School's Charter should be renewed; and be it

FURTHER RESOLVED, that the SRC hereby delegates its authority to conduct such public hearing either to a single Commissioner, to a Committee of two Commissioners or to a Hearing Officer to be appointed by the Chair of the SRC; and be it

FURTHER RESOLVED, that the SRC will take formal action on the nonrenewal or renewal of the Charter following the hearing at a public meeting, after the public has had thirty (30) days to provide comments to the SRC.

SRC-6 (TABLED – NO ACTION TAKEN)

Application for Charter Renewal – Olney Charter High School

WHEREAS, in January, 2010, the School Reform Commission ("SRC") adopted the Renaissance Schools Initiative Policy, which authorized the SRC to grant Renaissance charters as part of the Renaissance Schools Initiative of the School District of Philadelphia ("School District"); and

WHEREAS, Olney High School had been identified as a School District school which needed fundamental change through the Renaissance Schools Initiative to facilitate a transformation of the learning environment; and

WHEREAS, the purpose of the Renaissance Schools Initiative was to dramatically improve the learning environment in underperforming School District schools to create highly effective schools that provide exceptional opportunities for student academic achievement and preparedness for success in college and the workforce; and

WHEREAS, for charter schools participating in the Renaissance Schools Initiative, in order to adhere to the mission of the Renaissance Schools Initiative and to maintain high levels of accountability, academic requirements could exceed performance targets for non-Renaissance charter schools; and

WHEREAS, pursuant to the Charter School Law, 24 P.S. § 17-1701-A *et seq.*, the SRC granted a charter to OLNEY CHARTER HIGH SCHOOL (“Olney” or “Charter School”) in 2011 to operate Olney High School as a charter school for a five-year term commencing on July 1, 2011; and

WHEREAS, Olney seeks renewal of its Charter; and

WHEREAS, members of the Charter Schools Office (“CSO”) of the School District have reviewed the academic performance, organizational viability and compliance, and fiscal health and sustainability of Olney during the existence of the charter school and have concluded that there are grounds for the SRC not to renew the Charter under Section 1729-A of the Charter School Law; and

WHEREAS, the following are causes for nonrenewal of Olney's Charter and termination of the charter agreement, pursuant to Section 1729-A(a) of the Charter School Law:

1. During the 2012-2013 school year, the first year of Keystone administration for high school students in Pennsylvania, 30.0% of Olney students who took the Algebra I Keystone exam scored proficient or advanced. During the most recent year for which data is available, the 2014-2015 school year, 21.1 % of Olney students who took the Algebra I Keystone exam scored proficient or advanced. Thus, from the 2012-2013 school year to the 2014-2015 school year, the percent of students at Olney scoring proficient or advanced on the Algebra I Keystone exam decreased by 8.9 percentage points.
2. During the 2012-2013 school year, the first year of Keystone administration for high school students in Pennsylvania, 38.0% of Olney students who took the Literature Keystone exam scored proficient or advanced. During the 2014-2015 school year, 25.3 % of Olney students who took the Literature Keystone exam scored proficient or advanced. Thus, from the 2012-2013 school year to the 2014-2015 school year, the percent of students at Olney scoring proficient or advanced on the Literature Keystone exam decreased by 12.7 percentage points.
3. During the 2013-2014 school year, 14% of Olney students who took the Biology Keystone exam scored proficient or advanced. During the 2014-2015 school year, 11% of Olney students who took the Biology Keystone exam scored proficient or advanced. Thus, from the 2013-2014 school year to the 2014-2015 school year, the percent of students at Olney scoring proficient or advanced on the Biology Keystone exam decreased by 3 percentage points.
4. For the 2014-2015 school year, the percent of Olney students scoring proficient or advanced on the Literature Keystone exam was lower than 2014-2015 SPR peer group averages.
5. In no year of the Charter Term, from the 2011-2012 school year through the 2014-2015 school year, did Olney meet or exceed School District school or charter school averages in math/Algebra I, reading/Literature and Biology.
6. Olney did not meet the Pennsylvania academic growth standard, the Average Growth Index (“AGI”), on the Literature Keystone in the most recent three years of the Charter Term, from the 2012-2013 through 2014-2015 school years.
7. Olney did not meet the Pennsylvania academic growth standard, the AGI, on the Algebra I or Biology Keystones in the 2014-2015 school year. The general trend for AGI in all three subjects,

Literature, Algebra I and Biology, during the Charter Term was negative with growth scores worsening over time.

8. Olney's graduation rate dropped 24.3 percentage points during the Charter Term from the 2011-2012 school year to the 2013-2014 school year. Olney's graduation rate was 77.5% in the 2011-2012 school year, 58.2% in the 2012-2013 school year, and 53.2% in the 2013-2014 school year. Olney's graduation rate was lower than 2014-2015 SPR peer group averages in both the 2012-2013 school year and the 2013-2014 school year.

9. Olney had a federal accountability designation of "Priority" for the 2012-2013 school year and the 2013-2014 school year, meaning that Olney was in the lowest 5% of Title I schools based on combined Algebra I/Literature proficiencies for Keystone Exams.

10. Olney's School Performance Profile ("SPP") score was 53.5 in the 2012-2013 school year, 49.6 in the 2013-2014 school year, and 39.0 in the 2014-2015 school year. This indicates a decline in SPP score during the three years, a negative trend. All of Olney's SPP scores were in the lowest SPP category of 60 or below.

11. When comparing Olney student academic achievement levels to the State's Annual Measureable Objectives ("AMOs") in Algebra I and Literature for the 2013-2014 school year, the most recent year for which AMO information is available, Olney did not meet the AMO targets on either the Algebra I Keystone exam or the Literature Keystone exam for any of the nine student subgroups identified (Historically Underperforming, Individualized Education Plan ("IEP"), English Language Learner, Economically Disadvantaged, Male, Female, Asian, Black or African American and Hispanic) except Asian students on the Algebra I Keystone exam and Asian and female students on the Literature Keystone exam.

12. When comparing Olney's 2013-2014 graduation measures to the State's AMO goal of 85% or a target of a 10% reduction of the difference between the previous year's rate and the AMO goal of 85%, Olney did not meet the target for any of the nine student subgroups identified except for Asian students.

13. Prior to the 2015-2016 school year, although the Charter School is a Renaissance charter school and is expected to have a mission aligned to the intent of the Renaissance Initiative, Olney changed its mission statement to replace "achievement of academic proficiency and college and career readiness" with "persevere towards excellence".

14. After the Pennsylvania Bureau of Special Education ("BSE") conducted a compliance monitoring review of Olney in February 2014, Olney was required to adopt and implement a corrective action plan for dropout rates and least restrictive environment.

15. Olney failed to meet all program requirements for English Language Learners ("ELL") under Section 4.26 of the State Board of Education regulations in that during the 2015-2016 school year, Olney did not have sufficient translation and interpretation services to communicate with parents in different languages and Olney's exit criteria for ELLs do not fully align with state standards.

16. Although Olney maintains an enrollment of ELLs far greater than the School District average, with 20% of Olney students identified as ELLs in the 2015-2016 school year, there was no annual professional development plan for English as a Second Language staff and the co-teaching instructional model was not fully implemented at the time of the site visit in November 2015.

17. Olney does not have fully compliant and equitable student admission policies in accordance with the Charter School Law and the Public School Code in that:

- a. The Olney application requires an applicant to provide a social security number and information about race/ethnicity, which is not permissible.
- b. The Olney enrollment packet requires additional forms to be provided, such as transcripts, special education records, and physical and dental examination records, beyond the five that may be required.
- c. The Olney enrollment packet did not include a parent registration statement, a required document in accordance with Pennsylvania regulations before completing enrollment of a student.

18. Within year retention at Olney was 83% in the 2011-2012 school year and 85% in the 2014-2015 school year. Although this represents an improvement from year one, Renaissance performance targets in the Olney Charter related to within year student retention were not met by Olney in any year of the Charter Term. Within year retention at Olney was 83% in the 2011-2012 school year when the target was 85.8%; 79% in the 2012-2013 school year when the target was 89.3%; 85% in the 2013-2014 school year when the target was 91.1%; and 85% in the 2014-2015 school year when the target was 92.8%.

19. Renaissance performance targets in the Olney Charter related to rate of violent incidents were not met by Olney in any year of the Charter Term. The rate of violent incidents was 26.9 per 100 students in the 2011-2012 school year when the target was 9.6; 18.4 per 100 students in the 2012-2013 school year when the target was 5.7; 4.2 per 100 students in the 2013-2014 school year when the target was 3.8; and 14.1 per 100 students in the 2014-2015 school year when the target was 1.8.

20. Olney, in the renewal application, reported seven expulsions in the 2012-2013 school year, three expulsions in the 2013-2014 school year and two expulsions in the 2014-2015 school year. However, Board minutes do not indicate that the Board of Trustees for Olney approved these numbers of expulsions in each school year.

21. In its Charter, Olney acknowledged and agreed that it had adopted and would follow the School District's current Code of Student Conduct. In the Olney student Code of Conduct, however, less serious Level 1 and Level 2 violations could potentially lead to suspension and expulsion, which is not consistent with the School District's current Code of Student Conduct. These Level 1 and Level 2 violations include without limitation, cutting class, verbal abuse, disruptive behavior, any student assault, and opening doors to allow anyone into the building.

22. Actions that could lead to placement in the in-school alternative placement for behavior incidents, called the Success Academy, were not identified in the 2015-2016 school year Family and Student Handbook. Further, it was reported during the site visit in November 2015 that consequences for the same behavior may vary and staff was unclear on the process for placing students at the Success Academy in 2015-2016.

23. The percent of Olney students attending 95% of more instructional days declined from 20% in the 2013-2014 school year to 18% in the 2014-2015 school year representing a negative trend. The percentile rank in each 2013-2014 (32nd) and 2014-2015 (24th) for Olney was lower than the percentile rank for the school pre-Renaissance (35th) in the 2010-2011 school year.

24. The Board of Trustees of Olney failed to operate in accordance with applicable law, and Olney's Bylaws and policies in that:
- a. The Bylaws state that officers should be elected at the Annual Board Meeting in June. The Board of Trustees did not provide Board minutes which stated that officers were elected at any Annual Board Meeting during the Charter Term.
 - b. While the Bylaws state that the President of the Olney Parents Association shall have a seat on the Board of Trustees, an Olney parent did not join the Board until October 2013, apart from a different Olney parent attending as a Board member once in November 2012. All other Olney Board members are not parents of students attending Olney.
 - c. While the Bylaws adopted November 2009 and submitted with the renewal application describe a Treasurer role that includes overseeing receipt of all funds and monitoring payments, the Board Treasurer for the 2012-2013, 2013-2014, and 2014-2015 school years did not possess a financial background.
 - d. The Board of Trustees did not consistently approve an annual budget, appoint/dismiss administrators and staff, and approve compensation of staff during the Charter Term as required by the Bylaws.
 - e. The Bylaws provide for an Executive Committee that "shall have the authority of the Board; except that no such committee shall have the authority to (i) fill vacancies on the Board or any committee thereof; (ii) amend the by-laws; (iii) approve a plan or merger; (iv) dismiss members of the Board." This raises concerns regarding a subset of Board members acting on behalf on the entire Board on the operations and functioning of the Charter School.
 - f. Board minutes do not clearly state the opening and closing of Board meetings for Olney, as opposed to the other three ASPIRA-managed charter schools. Board meetings for all ASPIRA-managed charter schools are held concurrently with specific business or approvals by individual charter school not clearly delineated.
 - g. During the Charter Term, the Board of Trustees did not fully comply with provisions of the Pennsylvania Sunshine Act concerning the six specific purposes for executive session, and the Board of Trustees did not properly announce the purposes of executive session at the open meetings occurring immediately prior or subsequent to the executive sessions. The Board of Trustees failed to comply with the Sunshine Act requirements concerning executive session during the Charter Term: (i) on at least ten occasions, executive session was called in violation of the Sunshine Act without including a purpose in the Board minutes; (ii) Board minutes indicate that the Board of Trustees went into executive session for financial reporting and general "planning for the 2015-16 school year" which does not fully align with the purposes outlined in the Sunshine Act; and (iii) the Board of Trustees took action regarding Board membership at the 2015 summer retreat, in violation of the Sunshine Act.
 - h. As public officials under the Pennsylvania Public Official and Employee Ethics Act, members of the Board of Trustees are required to complete Statements of Financial Interest annually by May 1. Olney did not provide complete Statements of Financial Interest forms for all Board members for all years during the Charter Term. At least 10 such statements were not submitted for Olney Board members during the Charter Term.

25. Olney failed to meet the 100% highly qualified teacher (“HQT”) requirement during any school year in the term of the Charter, as required by the No Child Left Behind Act as reported by the Pennsylvania Department of Education (“PDE”). In the 2011-2012 school year, only 85% of the PDE specified core academic classes taught at Olney were taught by highly qualified teachers. In the 2012-2013 school year, only 78% of the PDE specified core academic classes taught at Olney were taught by highly qualified teachers. In the 2013-2014 school year, only 91% of the PDE specified core academic classes taught at Olney were taught by highly qualified teachers. In the 2014-2015 school year, only 95% of the PDE specified core academic classes taught at Olney were taught by highly qualified teachers.

26. There was significant teacher turnover between the 2014-2015 and 2015-2016 school years. Almost 50% of the teaching staff, or approximately 70 teachers, in 2014-2015 did not return in 2015-2016 according to information provided by Olney.

27. Olney’s audited financial statements were not issued on or before December 31 as required by the Public School Code for three of the four reporting years in the Charter Term. The FY2012 audit was issued in April 2013, the FY2013 audit was issued in January 2014, and the FY2014 audit was issued in February 2015.

28. Olney failed to make certain required payments to the Public School Employees' Retirement System ("PSERS") during the Charter Term and the amounts of missed payments were subsequently deducted from the School District's basic education subsidy. The School District recovered from Olney the following funds which Olney failed to pay to PSERS: \$34,615 in November 2012 and \$13,302 in June 2015.

29. Olney has failed to meet generally accepted standards of fiscal management and audit requirements in that:

- a. Olney reported inadequate cash balances in all but one year of the Charter Term with less than 30 days cash on hand in FY2012, FY2013 and FY2015. In no year did Olney exceed the best practice standard of 60 days cash on hand.
- b. Olney had a positive net position as a percent of revenue during the Charter Term but only met the standard of having at least 16.67% in two of the four years.
- c. Transactions between Olney and related parties (ASPIRA and other ASPIRA-managed charter schools) were not approved by the Olney Board of Trustees or the boards of trustees of the other ASPIRA-managed charter schools and appropriate supporting documentation for such transactions were not provided to the School District or the Charter Schools Office. No written contracts were executed among ASPIRA, the Olney Board of Trustees or the boards of trustees for the other ASPIRA-managed charter schools for the majority of funds shifted between related parties outside of the service level agreement.
- d. The Olney internal controls policy submitted with the renewal application does not specifically state which entity is responsible for which financial management duties, does not clearly outline roles for Olney staff versus ASPIRA staff, and does not indicate which individuals have check signing authority for Olney.
- e. Olney was owed significant funds from ASPIRA and other ASPIRA-managed charter schools throughout the Charter Term including \$1.63 million in FY2012, \$1.38 million in FY2013, \$984,678 in FY2014, and \$2.58 million in FY2015. Of the funds owed from

related parties, a significant portion was owed by ASPIRA, Olney's charter management organization. ASPIRA owed Olney \$1.5 million in FY2012, \$994,705 in FY2013, \$984,678 in FY2014, and \$2.52 million in FY2015. As of June 30, 2014, ASPIRA had a deficit net position of (\$1,539,090) and owed related parties \$3,149,705.

- f. Olney owed funds to ASPIRA and other ASPIRA-managed charter schools throughout the Charter Term including \$90,469 in FY2012, \$116,110 in FY2013, and \$324,450 in FY2014.
- g. While Olney's FY2014 audited financial statement did not have material audit findings, Olney's renewal application stated that the auditors reported that Olney's books were not closed timely and that numerous adjusting journal entries were required.
- h. A service level agreement between Olney and ASPIRA was not approved and signed for July 2013; ASPIRA staff reported a continuance of the 2012 agreement. The Olney Board Chair signed the July 2011 agreement in November 2011. The Olney Board Chair did not date the July 2012 agreement, but the ASPIRA Board Chair signed in January 2013. According to ASPIRA staff, for the 2015-2016 school year, the Olney Board of Trustees agreed to a 4% fee increase. However, the Olney Board of Trustees only approved a 2015-2016 Budget for Olney, not a service level agreement, and no approved or signed agreement for the 2015-2016 school year was available as of February 2016 to address the services, and the terms and conditions related to those services, to be provided by ASPIRA to Olney..
- i. Olney failed to be financially independent regarding bank loans. As of June 30, 2014, Olney had security agreements pledging a portion of Olney's assets to secure the debt of certain related parties. The holders of the debt and the outstanding liability balances are as follows:
 - o ASPIRA: \$201,329, assets pledged by Olney and other entities, guaranteed by Mario de Hostos Charter School.
 - o ASPIRA Community Enterprise: \$4,662,630, assets pledged by Olney and other entities, guaranteed by ASPIRA and Antonio Pantoja Charter School.
 - o Ace/Dougherty: \$9,131,574, assets pledged by Olney and other entities, guaranteed by Mario de Hostos Charter School in the amount of \$500,000.
- j. In October 2011, a lease agreement was signed between Olney and ACE/Dougherty, LLC, the owner of 6301 North 2nd Street which is the current location of Eugenio Maria De Hostos Charter School, for Olney to operate an Excel Academy for over-aged, under-credited students at 6301 North 2nd Street rather than the Olney school building. The lease outlined minimum rent of 1.2 multiplied by 12% of the landlord's debt service on the bonds. ASPIRA staff stated that this rent was determined using an enrollment-based pro-rata share of the mortgage expenses. This is a concern as enrollment can vary daily, monthly and yearly. According to the subordination and attornment agreement between ACE/Dougherty, LLC, Olney and PNC Bank, if ACE/Dougherty defaults under the loan documents, Olney shall continue making lease payments directly to PNC bank. The Excel Academy was housed at Olney during the 2014-2015 school year. Ample space is available at the Olney school building, thus, the Excel Academy program does not need to be located at a different site causing unnecessary occupancy expenses for Olney.

- k. Upon request by School District auditors, Olney failed to produce fully descriptive insurance claims made and insurance claims paid information.
- i. The Office of Auditing Services reported a 2012-2013 school year attendance finding of \$251,255 and a 2013-2014 school year active office roll (AOR) finding of \$108,111.24.

30. The FY2012 and FY2013 audited financial statements note that Olney's Bylaws stipulate that a majority of the members of the Olney Board of Trustees shall at all times be appointees of ASPIRA. The Bylaws submitted to the Charter Schools Office in October 2015 contain the following clause: "The Board of Directors of ASPIRA Inc. of PA shall appoint a majority of the Board of Trustees to a maximum of five such appointees." The Board of Trustees did not approve amended Bylaws according to Board minutes. Furthermore, the FY2014 consolidated financial statements for ASPIRA and affiliates note that ASPIRA as the parent organization through its control of the board of directors of the affiliated entities. Additionally, at least three Olney Board members during the Charter Term were appointed to the Board of Trustees prior to June 2013 without a vote according to the Board minutes. This raises conflict of interest and corporate separateness concerns between Olney and ASPIRA.

RESOLVED, that there are substantial grounds for nonrenewal of the Olney Charter; and be it

FURTHER RESOLVED, that the SRC will conduct a public hearing on nonrenewal of the Charter School's Charter commencing on or about _____, subject to rescheduling, at which hearing the School District will present evidence in support of the grounds for nonrenewal of the Charter School's Charter, and the Charter School will be given the reasonable opportunity to offer testimony and exhibits in support of why the Charter School's Charter should be renewed; and be it

FURTHER RESOLVED, that the SRC hereby delegates its authority to conduct such public hearing either to a single Commissioner, to a Committee of two Commissioners or to a Hearing Officer to be appointed by the Chair of the SRC; and be it

FURTHER RESOLVED, that the SRC will take formal action on the nonrenewal or renewal of the Charter following the hearing at a public meeting, after the public has had thirty (30) days to provide comments to the SRC.

II. EDUCATION SUPPORT SERVICES

None Submitted

III. EDUCATION SERVICES

None Submitted

IV. INTERMEDIATE UNIT

IU-1 (Attached)

Adopts an amended Philadelphia Intermediate Unit Budget for 2015/2016 and a Philadelphia Intermediate Unit Budget for 2016-2017

IU-2 (Attached)

Approves an Agreement with the Philadelphia School District to provide an educational program and auxiliary services to nonpublic school students for 2016-2017

To: Members of the School Reform Commission

From: Uri Z. Monson, Chief Financial Officer

Re: Adoption of Amended Operating Budget for 2015-2016 and Operating Budget for 2016-2017

WHEREAS, by Resolution No. SRC-1, approved on March 24, 2016, the School Reform Commission adopted a lump sum statement of anticipated receipts and expenditures for Fiscal Year 2016-2017 for The School District of Philadelphia (the "School District"); and

WHEREAS, pursuant to Section 12-303(a) of the Education Supplement to the Philadelphia Home Rule Charter, the School District must adopt an operating budget for fiscal year commencing on July 1, 2016, in which the total amount of proposed expenditures shall not exceed the amount of funds available for School District purposes; and

WHEREAS, changes in revenues and obligations have occurred in the Fiscal Year 2015-2016 budget; now be it

RESOLVED, that the School Reform Commission hereby amends and adopts an amended Operating Budget for Fiscal Year 2015-2016 and hereby adopts an Operating Budget for Fiscal Year 2016-2017, as reflected in the estimate of receipts herein set forth in Exhibit B and the estimates of obligations by expenditure area herein set forth in Exhibit C for Fiscal Years 2015-2016 and 2016-2017; and be it

FURTHER RESOLVED, that upon the transfer of any function from one office, department or organizational unit, the Superintendent is authorized to transfer to the successor office, department or organizational unit those portions of the appropriations which pertain to the function transferred; and to transfer funds from undistributed accounts to appropriate departments to implement decisions of the Superintendent, subject to notification to the School Reform Commission, and be it

FURTHER RESOLVED, that the Superintendent and the Chief Financial Officer shall certify that each request they bring to the School Reform Commission for the authorization of hiring, contracting, purchasing or any other obligation of School District resources is consistent with the Operating and Capital Budgets that have been adopted by the School Reform Commission, or else they will propose along with the requested authorization an amendment to the adopted Budgets that will hold the cumulative fund balance of the School District to the level projected at the time of the initial budget adoption or any subsequent amendment thereto.

THE SCHOOL DISTRICT OF PHILADELPHIA

TABLE OF CONTENTS FOR THE ADOPTING
RESOLUTION OF THE OPERATING BUDGET
FOR FISCAL YEAR 2016-2017

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

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

(Rounded to the nearest \$100)	Lump Sum Projected 2015/2016 3/24/2016	Adjustments	Amended 2015/2016 5/26/2016	Lump Sum Proposed 2016/2017 3/24/2016	Adjustments	Adopted 2016/2017 5/26/2016
General Fund						
Revenues						
Local Taxes	1,129,021,000	(750,000)	1,128,271,000	1,142,097,000	(970,000)	1,141,127,000
Local Non Tax	130,944,000	(250,000)	130,694,000	131,004,000	(2,981,000)	128,023,000
State	1,318,546,000	7,628,000	1,326,174,000	1,391,367,000	52,509,000	1,443,876,000
Federal	11,250,000	108,000	11,358,000	11,203,000	(34,000)	11,169,000
Total Revenues	2,589,761,000	6,736,000	2,596,497,000	2,675,671,000	48,524,000	2,724,195,000
Obligations	2,034,145,000	31,821,800	2,065,966,800	2,166,958,800	66,386,300	2,233,343,100
Excess (Deficiency) of Revenues Over (Under) Obligations	555,616,000	(25,085,800)	530,530,200	508,714,200	(17,862,300)	490,851,900
Other Financing Sources	2,551,000	0	2,551,000	700,000	0	700,000
Other Financing Uses	(504,906,500)	1,217,100	(503,689,400)	(518,985,300)	(245,600)	(519,230,900)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Obligations and Other Financing Uses	53,260,500	(23,868,700)	29,391,800	(9,571,100)	(18,107,900)	(27,679,000)
Fund Balance (Deficit) July 1	(15,682,900)	0	(15,682,900)	30,377,600	(16,668,700)	13,708,900
Changes in Reserve	(7,200,000)	7,200,000	0	0	0	0
Fund Balance (Deficit) June 30	30,377,600	(16,668,700)	13,708,900	20,806,500	(34,776,600)	(13,970,100)
Intermediate Unit						
Revenues						
Local Non Tax	490,000	0	490,000	490,000	0	490,000
State	120,038,000	896,000	120,934,000	126,602,000	1,567,000	128,169,000
Total Revenues	120,528,000	896,000	121,424,000	127,092,000	1,567,000	128,659,000
Obligations	353,390,000	1,624,400	355,014,400	364,716,000	704,500	365,420,500
Excess (Deficiency) of Revenues Over (Under) Obligations	(232,862,000)	(728,400)	(233,590,400)	(237,624,000)	862,500	(236,761,500)
Other Financing Sources	232,862,000	728,400	233,590,400	237,624,000	(862,500)	236,761,500
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Obligations and Other Financing Uses	0	0	0	0	0	0
Debt Service Fund						
Revenues						
Local Non-Tax	1,841,000	7,833,000	9,674,000	1,024,000	(24,000)	1,000,000
Total Revenue	1,841,000	7,833,000	9,674,000	1,024,000	(24,000)	1,000,000
Obligations	263,013,000	696,500	263,709,500	260,534,000	1,084,100	261,618,100
Excess (Deficiency) of Revenues Over (Under) Obligations	(261,172,000)	7,136,500	(254,035,500)	(259,510,000)	(1,108,100)	(260,618,100)
Other Financing Sources						
Proceeds - Basis Swap	0	0	0	0	0	0
Proceeds - Refinancing	0	349,965,000	349,965,000	0	0	0
From Capital Projects Fund	0	0	0	500,000	0	500,000
From Enterprise Fund	289,000	0	289,000	289,000	0	289,000
From General Fund	269,792,200	(1,945,500)	267,846,700	279,109,000	1,108,100	280,217,100
Proceeds-Sale of Property	3,504,000	0	3,504,000	0	0	0
Total Other Financing Sources	273,585,200	348,019,500	621,604,700	279,898,000	1,108,100	281,006,100
Other Financing Uses	(2,248,000)	(348,296,000)	(350,544,000)	0	0	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Obligations and Other Financing Uses	10,165,200	6,860,000	17,025,200	20,388,000	0	20,388,000
Fund Balance July 1	103,730,800	0	103,730,800	104,194,000	0	104,194,000
Changes in Reserve	(9,702,000)	(6,860,000)	(16,562,000)	(9,702,000)	0	(9,702,000)
Fund Balance June 30	104,194,000	0	104,194,000	114,880,000	0	114,880,000

EXHIBIT A

	Lump Sum Projected 2015/2016 3/24/2016	Adjustments	Amended 2015/2016 5/26/2016	Lump Sum Proposed 2016/2017 3/24/2016	Adjustments	Adopted 2016/2017 5/26/2016
Combined Operating Budget						
Revenues						
Local Taxes	1,129,021,000	(750,000)	1,128,271,000	1,142,097,000	(970,000)	1,141,127,000
Local Non-Tax	133,275,000	7,583,000	140,858,000	132,518,000	(3,005,000)	129,513,000
State	1,438,584,000	8,524,000	1,447,108,000	1,517,969,000	54,076,000	1,572,045,000
Federal	11,250,000	108,000	11,358,000	11,203,000	(34,000)	11,169,000
Total Revenues	2,712,130,000	15,465,000	2,727,595,000	2,803,787,000	50,067,000	2,853,854,000
Obligations						
	2,650,548,000	34,142,700	2,684,690,700	2,792,206,800	68,174,900	2,860,381,700
Excess (Deficiency) of Revenues Over (Under) Obligations						
	61,582,000	(18,677,700)	42,904,300	11,580,200	(18,107,900)	(6,527,700)
Other Financing Sources, Net *						
	6,344,000	349,965,000	356,309,000	1,489,000	0	1,489,000
Other Financing Uses, Net *						
	(4,500,300)	(348,296,000)	(352,796,300)	(2,252,300)	0	(2,252,300)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Obligations and Other Financing Uses						
	63,425,700	(17,008,700)	46,417,000	10,816,900	(18,107,900)	(7,291,000)
Fund Balance (Deficit) July 1						
	88,047,900	0	88,047,900	134,571,600	(16,668,700)	117,902,900
Changes in Reserve						
	(7,200,000)	7,200,000	0	0	0	0
Changes in Reserve-Debt Service						
	(9,702,000)	(6,860,000)	(16,562,000)	(9,702,000)	0	(9,702,000)
Fund Balance (Deficit) June 30						
	134,571,600	(16,668,700)	117,902,900	135,686,500	(34,776,600)	100,909,900

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

EXHIBIT B

SCHOOL DISTRICT OF PHILADELPHIA
OPERATING FUND REVENUES AND SOURCES

(Rounded to the nearest \$100)	Amended 2015/2016 5/26/16	Adopted 2016/2017 5/26/16
OPERATING REVENUES		
	\$	\$
<u>GENERAL FUND</u>		
LOCAL TAX REVENUE		
Real Estate Tax -Current	645,190,000	650,494,000
Real Estate Tax -Delinquent	60,928,000	70,740,000
Liquor Sales Tax	63,950,000	65,650,000
School (Non-Business) Income Tax	39,800,000	39,900,000
Business Use and Occupancy Tax	139,500,000	139,500,000
Cigarette Tax	57,860,000	53,800,000
Sales Tax	120,000,000	120,000,000
Public Utility Realty Tax	1,043,000	1,043,000
TOTAL - LOCAL TAX REVENUE	1,128,271,000	1,141,127,000
LOCAL NON TAX REVENUE		
Interest on Temp. Investments	500,000	500,000
Grant from City of Philadelphia	104,185,000	104,264,000
Casino Settlement	1,928,000	1,928,000
Stadium Agreements	2,744,000	2,744,000
Voluntary Contribution Program	373,000	373,000
Parking Authority Contribution	11,100,000	8,000,000
Gaming Revenue	4,650,000	5,000,000
Reimb. from Other Funds	14,000	14,000
Miscellaneous Non Tax	5,200,000	5,200,000
TOTAL - LOCAL NON TAX REVENUE	130,694,000	128,023,000
STATE REVENUE		
Gross Basic Education	1,020,075,000	1,107,611,000
Less: Reimb. of Prior Year's		
Intermediate Unit Advances	(55,376,000)	(58,256,000)
Net Basic Education	964,699,000	1,049,355,000
Debt Service	12,138,000	12,367,000
School Health Programs:-		
Nurse Services	1,101,000	1,083,000
Medical & Dental	1,890,000	1,882,000
Tuition	665,000	631,000
Vocational Education	5,184,000	5,184,000
Transportation	65,381,000	65,767,000
Special Education	135,434,000	143,324,000
Retirement	107,448,000	130,748,000
Social Security	32,234,000	33,555,000
TOTAL - STATE REVENUE	1,326,174,000	1,443,876,000
FEDERAL REVENUE		
Federal Debt Service Subsidy	11,129,000	11,013,000
Impacted Area Aid	229,000	156,000
TOTAL - FEDERAL REVENUE	11,358,000	11,169,000
TOTAL - GENERAL FUND	2,596,497,000	2,724,195,000

EXHIBIT B

SCHOOL DISTRICT OF PHILADELPHIA
OPERATING FUND REVENUES AND SOURCES

(Rounded to the nearest \$100)	Amended 2015/2016 5/26/16	Adopted 2016/2017 5/26/16
<u>OPERATING REVENUES</u>		
	\$	\$
<u>INTERMEDIATE UNIT</u>		
LOCAL NON TAX REVENUE		
Special Education Tuition	470,000	470,000
Special Education Trans. Interest	3,000	3,000
Act 89 - Non-Pub. School Interest	<u>17,000</u>	<u>17,000</u>
TOTAL - LOCAL NON TAX REVENUE	490,000	490,000
STATE REVENUE		
Special Education Program	4,923,000	4,923,000
Special Education Transportation	72,543,000	75,820,000
Act 89 - Non-Public School Prog.	14,407,000	14,407,000
Retirement	22,275,000	26,188,000
Social Security	<u>6,786,000</u>	<u>6,831,000</u>
TOTAL - STATE REVENUE	120,934,000	128,169,000
TOTAL - INTERMEDIATE UNIT REVENUE	<u>121,424,000</u>	<u>128,659,000</u>
<u>DEBT SERVICE FUND</u>		
LOCAL NON TAX REVENUE		
Interest and Investment Earnings	971,000	1,000,000
Basis Swap	1,843,000	0
Miscellaneous	<u>6,860,000</u>	<u>0</u>
TOTAL - LOCAL NON TAX REVENUE	9,674,000	1,000,000
TOTAL - DEBT SERVICE FUND	<u>9,674,000</u>	<u>1,000,000</u>
TOTAL OPERATING REVENUES	<u>2,727,595,000</u>	<u>2,853,854,000</u>
<u>OTHER FINANCING SOURCES *</u>		
<u>PROCEEDS</u>		
DEBT SERVICE FUND -SALE OF PROPERTY	3,504,000	0
DEBT SERVICE FUND -REFINANCING	349,965,000	0
GENERAL FUND -SALE OF PROPERTY	1,851,000	0
<u>TRANSFER FROM OTHER FUNDS</u>		
GENERAL FROM SPECIAL REVENUE	700,000	700,000
DEBT SERVICE FROM CAPITAL PROJECTS	0	500,000
DEBT SERVICE FROM ENTERPRISE	<u>289,000</u>	<u>289,000</u>
TOTAL OTHER FINANCING SOURCES	<u>356,309,000</u>	<u>1,489,000</u>
TOTAL OPERATING REVENUES AND OTHER FINANCING SOURCES	<u>3,083,904,000</u>	<u>2,855,343,000</u>

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

EXHIBIT B

SCHOOL DISTRICT OF PHILADELPHIA
OPERATING FUND REVENUES AND SOURCES

(Rounded to the nearest \$100)	Amended 2015/2016 5/26/16	Adopted 2016/2017 5/26/16
OPERATING REVENUES		
	\$	\$
<u>COMBINED OPERATING REVENUES</u>		
LOCAL TAX REVENUE	1,128,271,000	1,141,127,000
LOCAL NON TAX REVENUE	140,858,000	129,513,000
STATE REVENUE	1,447,108,000	1,572,045,000
FEDERAL REVENUE	<u>11,358,000</u>	<u>11,169,000</u>
TOTAL OPERATING REVENUES	2,727,595,000	2,853,854,000
TOTAL OTHER FINANCING SOURCES REVENUE	<u>356,309,000</u>	<u>1,489,000</u>
TOTAL OPERATING REVENUES AND OTHER FINANCING SOURCES	<u><u>3,083,904,000</u></u>	<u><u>2,855,343,000</u></u>

SCHOOL DISTRICT OF PHILADELPHIA
OPERATING BUDGET APPROPRIATIONS BY FUNCTIONAL ORGANIZATION

		Amended 2015/2016	Adopted 2016/2017
Elementary - K-8 Education			
1000	Personal Services	263,386,943	259,912,409
2000	Employee Benefits	168,770,667	178,623,789
3000	Professional Technical Services	1,141,623	1,460,737
4000/5000	Property/Transportation/Communication	6,450	11,000
6000/7000	Materials/Supplies/Books/Equipment	9,478,849	7,935,151
8000/9000	Other	16,053,738	29,742,461
	Subtotal:	458,838,271	477,685,547
Middle School Education			
1000	Personal Services	33,847,815	35,116,896
2000	Employee Benefits	21,375,484	23,691,303
3000	Professional Technical Services	2,832,972	3,649,008
4000/5000	Property/Transportation/Communication	17,750	0
6000/7000	Materials/Supplies/Books/Equipment	1,031,535	665,583
	Subtotal:	59,105,556	63,122,790
Secondary Education			
1000	Personal Services	97,389,985	104,346,850
2000	Employee Benefits	61,450,945	70,374,441
3000	Professional Technical Services	1,348,967	2,003,493
4000/5000	Property/Transportation/Communication	76,653	109,151
6000/7000	Materials/Supplies/Books/Equipment	2,989,497	2,606,910
8000/9000	Other	2,363,088	2,252,349
	Subtotal:	165,619,135	181,693,194
Secondary Education - Career and Technical			
1000	Personal Services	14,843,853	16,232,526
2000	Employee Benefits	9,244,510	10,922,569
3000	Professional Technical Services	279,765	299,765
4000/5000	Property/Transportation/Communication	43,649	44,244
6000/7000	Materials/Supplies/Books/Equipment	776,805	802,715
	Subtotal:	25,188,582	28,301,819

		Amended 2015/2016	Adopted 2016/2017
Special Ed High Incidence			
1000	Personal Services	51,582,335	50,327,874
2000	Employee Benefits	34,198,033	36,236,617
3000	Professional Technical Services	5,250,000	5,250,000
6000/7000	Materials/Supplies/Books/Equipment	149,825	166,870
	Subtotal:	91,180,193	91,981,361
Special Education -- Low Incidence			
1000	Personal Services	72,167,124	74,153,966
2000	Employee Benefits	63,651,258	68,844,005
3000	Professional Technical Services	6,201,055	6,201,055
4000/5000	Property/Transportation/Communication	3,451	3,451
6000/7000	Materials/Supplies/Books/Equipment	730,662	730,662
8000/9000	Other	(2,200,000)	(2,200,000)
	Subtotal:	140,553,551	147,733,138
Special Education -- Gifted Education			
1000	Personal Services	0	294,500
2000	Employee Benefits	0	133,918
3000	Professional Technical Services	0	56,300
6000/7000	Materials/Supplies/Books/Equipment	0	913,261
	Subtotal:	0	1,397,979
Promise Academies			
1000	Personal Services	2,885,046	7,578,323
2000	Employee Benefits	1,765,720	5,030,666
3000	Professional Technical Services	22,140	11,600
6000/7000	Materials/Supplies/Books/Equipment	1,213,104	680,586
	Subtotal:	5,886,010	13,301,175

		Amended 2015/2016	Adopted 2016/2017
Summer Programs			
1000	Personal Services	473,092	1,408,589
2000	Employee Benefits	195,628	640,528
3000	Professional Technical Services	277,979	551,787
4000/5000	Property/Transportation/Communication	6,000	206,080
6000/7000	Materials/Supplies/Books/Equipment	1,700,703	808,500
	Subtotal:	2,653,402	3,615,484
English Language Learners - Instruction			
1000	Personal Services	22,205,959	21,426,567
2000	Employee Benefits	13,848,108	14,540,561
6000/7000	Materials/Supplies/Books/Equipment	31,457	31,457
	Subtotal:	36,085,524	35,998,585
Per Diem Substitute Service			
1000	Personal Services	5,000,000	1,459,875
2000	Employee Benefits	2,067,550	663,849
3000	Professional Technical Services	8,132,412	21,000,000
8000/9000	Other	0	(2,002,765)
	Subtotal:	15,199,962	21,120,959
Itinerant Instrumental Music			
1000	Personal Services	4,608,129	4,407,795
2000	Employee Benefits	2,991,924	3,122,258
6000/7000	Materials/Supplies/Books/Equipment	660	660
	Subtotal:	7,600,713	7,530,714
Alternative Education - Transition Programs			
1000	Personal Services	856,499	806,580
2000	Employee Benefits	549,174	551,369
3000	Professional Technical Services	3,964,074	3,935,450
6000/7000	Materials/Supplies/Books/Equipment	123,414	125,063
	Subtotal:	5,493,161	5,418,461

		Amended 2015/2016	Adopted 2016/2017
Alternative Education - Multiple Pathways			
1000	Personal Services	3,302,265	3,242,587
2000	Employee Benefits	2,122,905	2,266,773
3000	Professional Technical Services	15,578,058	15,587,183
4000/5000	Property/Transportation/Communication	6,077	0
6000/7000	Materials/Supplies/Books/Equipment	354,212	278,417
	Subtotal:	21,363,517	21,374,961
Professional Development			
1000	Personal Services	2,032,683	2,098,292
2000	Employee Benefits	1,384,582	1,506,883
3000	Professional Technical Services	144,300	40,700
4000/5000	Property/Transportation/Communication	3,931	1,931
6000/7000	Materials/Supplies/Books/Equipment	766	766
	Subtotal:	3,566,261	3,648,572
Educational Technology			
3000	Professional Technical Services	2,908,779	3,003,340
6000/7000	Materials/Supplies/Books/Equipment	12,745,833	0
	Subtotal:	15,654,612	3,003,340
Supplementary Principals and Assistant Principals			
1000	Personal Services	3,340,972	3,516,165
2000	Employee Benefits	1,584,051	1,822,247
	Subtotal:	4,925,023	5,338,412
Central Book Allotment			
6000/7000	Materials/Supplies/Books/Equipment	33,538,132	288,132
	Subtotal:	33,538,132	288,132
Hospital - Homebound Instruction			
1000	Personal Services	417,790	408,112
2000	Employee Benefits	220,441	234,613
3000	Professional Technical Services	56,175	56,175
4000/5000	Property/Transportation/Communication	261	261
	Subtotal:	694,667	699,161

		Amended 2015/2016	Adopted 2016/2017
Other Instructional Support			
3000	Professional Technical Services	700,947	1,655,947
4000/5000	Property/Transportation/Communication	9,428	9,428
6000/7000	Materials/Supplies/Books/Equipment	130,661	10,661
	Subtotal:	841,036	1,676,036
Counselors and Related Positions			
1000	Personal Services	14,989,513	13,752,678
2000	Employee Benefits	9,560,633	9,297,930
6000/7000	Materials/Supplies/Books/Equipment	17,880	18,793
	Subtotal:	24,568,026	23,069,401
School Health - Nurses			
1000	Personal Services	14,555,683	19,480,055
2000	Employee Benefits	9,015,180	13,022,806
3000	Professional Technical Services	275,298	275,298
4000/5000	Property/Transportation/Communication	36,891	36,891
6000/7000	Materials/Supplies/Books/Equipment	163,174	163,174
	Subtotal:	24,046,226	32,978,224
Psychologists			
1000	Personal Services	9,913,246	9,664,572
2000	Employee Benefits	5,840,184	6,185,712
3000	Professional Technical Services	15,000	15,000
6000/7000	Materials/Supplies/Books/Equipment	10,200	10,200
	Subtotal:	15,778,630	15,875,484
Athletics - Sports - Health - Safety and Physical Education			
1000	Personal Services	4,002,325	4,002,325
2000	Employee Benefits	1,655,001	1,819,977
3000	Professional Technical Services	1,447,751	1,440,576
4000/5000	Property/Transportation/Communication	93,889	106,064
6000/7000	Materials/Supplies/Books/Equipment	330,625	325,625
	Subtotal:	7,529,591	7,694,567

		Amended 2015/2016	Adopted 2016/2017
Librarians			
1000	Personal Services	132,705	127,863
2000	Employee Benefits	86,880	91,037
6000/7000	Materials/Supplies/Books/Equipment	120	200
	Subtotal:	219,705	219,100
Extra Curricular Activities - Clubs			
1000	Personal Services	1,366,191	1,557,989
2000	Employee Benefits	564,934	708,465
	Subtotal:	1,931,125	2,266,454
English Language Learners -- Support Services			
1000	Personal Services	1,272,117	1,232,394
2000	Employee Benefits	1,080,604	1,129,769
	Subtotal:	2,352,721	2,362,163
Debt Service			
3000	Professional Technical Services	10,018,014	5,261,674
4000/5000	Property/Transportation/Communication	43,100	43,100
8000/9000	Other	604,192,448	256,313,293
	Subtotal:	614,253,562	261,618,067
Facilities -- Custodians and Building Engineers			
1000	Personal Services	38,449,886	41,731,913
2000	Employee Benefits	33,346,102	37,737,533
3000	Professional Technical Services	7,402,870	7,484,370
4000/5000	Property/Transportation/Communication	590,126	525,426
6000/7000	Materials/Supplies/Books/Equipment	4,015,479	2,319,065
8000/9000	Other	(251,408)	(251,408)
	Subtotal:	83,553,054	89,546,898

		Amended 2015/2016	Adopted 2016/2017
Facilities -- Maintenance and Repair Services			
1000	Personal Services	12,176,074	14,190,661
2000	Employee Benefits	9,342,607	11,055,888
3000	Professional Technical Services	626,054	191,834
4000/5000	Property/Transportation/Communication	6,296,763	4,102,461
6000/7000	Materials/Supplies/Books/Equipment	5,628,073	3,030,487
8000/9000	Other	10,000	10,000
	Subtotal:	34,079,571	32,581,331
Transportation -- Special Education Services			
8000/9000	Other	72,546,000	75,823,000
	Subtotal:	72,546,000	75,823,000
Transportation -- Regular Services			
1000	Personal Services	13,180,756	13,283,506
2000	Employee Benefits	10,811,820	11,887,163
4000/5000	Property/Transportation/Communication	45,370,252	47,527,088
6000/7000	Materials/Supplies/Books/Equipment	840,034	960,034
8000/9000	Other	(53,068,000)	(54,626,000)
	Subtotal:	17,134,862	19,031,791
Transportation -- Bus Attendants - Special Ed			
1000	Personal Services	6,580,643	6,558,797
2000	Employee Benefits	9,863,528	9,837,581
4000/5000	Property/Transportation/Communication	13,432,595	13,432,595
8000/9000	Other	(19,478,000)	(21,197,000)
	Subtotal:	10,398,766	8,631,973
Transportation -- Maintenance			
1000	Personal Services	1,604,883	1,736,797
2000	Employee Benefits	1,161,139	1,318,893
3000	Professional Technical Services	120,000	120,000
4000/5000	Property/Transportation/Communication	1,014,550	1,014,550
6000/7000	Materials/Supplies/Books/Equipment	3,381,150	1,381,150
	Subtotal:	7,281,722	5,571,391

		Amended 2015/2016	Adopted 2016/2017
Utilities			
1000	Personal Services	25,065	0
2000	Employee Benefits	10,365	0
3000	Professional Technical Services	313,596	368,020
4000/5000	Property/Transportation/Communication	14,346,211	13,876,070
6000/7000	Materials/Supplies/Books/Equipment	32,072,398	41,159,202
8000/9000	Other	(2,795,915)	(3,081,984)
	Subtotal:	43,971,720	52,321,308
Food Service			
8000/9000	Other	(3,000,000)	(3,000,000)
	Subtotal:	(3,000,000)	(3,000,000)
School Safety - School Police			
1000	Personal Services	13,918,524	15,290,468
2000	Employee Benefits	10,493,228	11,837,465
3000	Professional Technical Services	27,916	27,916
4000/5000	Property/Transportation/Communication	119,874	128,374
6000/7000	Materials/Supplies/Books/Equipment	351,133	344,633
	Subtotal:	24,910,675	27,628,855
School Safety - Mobile Security			
1000	Personal Services	1,998,786	2,004,765
2000	Employee Benefits	1,321,043	1,420,209
4000/5000	Property/Transportation/Communication	5,736	5,736
6000/7000	Materials/Supplies/Books/Equipment	26,766	26,766
	Subtotal:	3,352,331	3,457,476
Losses and Judgments			
8000/9000	Other	25,850,778	18,013,589
	Subtotal:	25,850,778	18,013,589
Insurance and Self Insurance Reserves			
4000/5000	Property/Transportation/Communication	2,215,362	2,215,362
6000/7000	Materials/Supplies/Books/Equipment	376,000	376,000
	Subtotal:	2,591,362	2,591,362

		Amended 2015/2016	Adopted 2016/2017
Postal Services			
1000	Personal Services	222,833	252,983
2000	Employee Benefits	182,158	213,454
3000	Professional Technical Services	46,081	46,081
4000/5000	Property/Transportation/Communication	52,043	52,043
6000/7000	Materials/Supplies/Books/Equipment	1,049,413	1,307,452
	Subtotal:	1,552,528	1,872,012
Space Rental			
3000	Professional Technical Services	0	0
4000/5000	Property/Transportation/Communication	3,767,026	3,866,517
6000/7000	Materials/Supplies/Books/Equipment	0	0
	Subtotal:	3,767,026	3,866,517
Temporary Borrowing			
3000	Professional Technical Services	400,000	300,000
4000/5000	Property/Transportation/Communication	15,000	15,000
8000/9000	Other	3,759,312	5,720,000
	Subtotal:	4,174,312	6,035,000
Renaissance Charters			
4000/5000	Property/Transportation/Communication	170,486,134	199,491,289
	Subtotal:	170,486,134	199,491,289
All Other Philadelphia Charters			
4000/5000	Property/Transportation/Communication	473,812,293	554,307,798
	Subtotal:	473,812,293	554,307,798
Non-Philadelphia Charters - Cyber Charters			
4000/5000	Property/Transportation/Communication	69,410,203	76,635,342
	Subtotal:	69,410,203	76,635,342
Charter Schools - Transportation			
4000/5000	Property/Transportation/Communication	34,148,306	36,343,175
	Subtotal:	34,148,306	36,343,175

		Amended 2015/2016	Adopted 2016/2017
Education of Students in Institutional Placements			
3000	Professional Technical Services	11,440,847	11,440,847
4000/5000	Property/Transportation/Communication	65,010,020	64,010,020
	Subtotal:	76,450,867	75,450,867
Services to Non-Public Schools -- Regular			
3000	Professional Technical Services	13,479,360	13,468,769
8000/9000	Other	675,958	675,958
	Subtotal:	14,155,318	14,144,727
Services to Non-Public Schools -- Transportation			
4000/5000	Property/Transportation/Communication	22,411,413	22,769,013
	Subtotal:	22,411,413	22,769,013
Chief Academic Support Office			
1000	Personal Services	895,471	929,788
2000	Employee Benefits	487,971	543,823
3000	Professional Technical Services	8,748	1,456
4000/5000	Property/Transportation/Communication	9,041	9,041
6000/7000	Materials/Supplies/Books/Equipment	101,061	108,353
	Subtotal:	1,502,292	1,592,461
Multilingual Curriculum & Programs Office			
1000	Personal Services	437,421	550,408
2000	Employee Benefits	253,900	325,396
3000	Professional Technical Services	0	20,000
4000/5000	Property/Transportation/Communication	11,002	11,002
6000/7000	Materials/Supplies/Books/Equipment	65,263	45,263
	Subtotal:	767,586	952,069

		Amended 2015/2016	Adopted 2016/2017
Curriculum & Assessment Office			
1000	Personal Services	596,922	766,089
2000	Employee Benefits	390,437	495,929
3000	Professional Technical Services	70,000	50,000
4000/5000	Property/Transportation/Communication	58,138	58,138
6000/7000	Materials/Supplies/Books/Equipment	59,521	59,521
	Subtotal:	1,175,018	1,429,677
Career & Technical Education Office			
1000	Personal Services	165,989	147,793
2000	Employee Benefits	82,756	81,741
3000	Professional Technical Services	199,106	380,000
4000/5000	Property/Transportation/Communication	81,580	53,207
6000/7000	Materials/Supplies/Books/Equipment	144,601	52,043
	Subtotal:	674,032	714,784
Instructional Enrichment & Support Office			
1000	Personal Services	794,010	833,086
2000	Employee Benefits	457,762	512,013
4000/5000	Property/Transportation/Communication	5,000	5,000
6000/7000	Materials/Supplies/Books/Equipment	51,563	51,563
	Subtotal:	1,308,335	1,401,662
Specialized Services Office			
1000	Personal Services	130,455	155,969
2000	Employee Benefits	84,551	102,365
3000	Professional Technical Services	21,562	21,562
4000/5000	Property/Transportation/Communication	4,775	4,775
6000/7000	Materials/Supplies/Books/Equipment	1,452	1,452
	Subtotal:	242,795	286,123

		Amended 2015/2016	Adopted 2016/2017
Early Childhood Education Office			
1000	Personal Services	654,525	731,924
2000	Employee Benefits	390,770	456,283
3000	Professional Technical Services	7,500	17,500
4000/5000	Property/Transportation/Communication	51,437	51,437
6000/7000	Materials/Supplies/Books/Equipment	58,627	48,627
	Subtotal:	1,162,858	1,305,771
Student Placement & Enrollment			
1000	Personal Services	466,410	473,842
2000	Employee Benefits	289,427	314,535
4000/5000	Property/Transportation/Communication	2,890	2,890
6000/7000	Materials/Supplies/Books/Equipment	4,562	4,562
	Subtotal:	763,289	795,829
Student Rights & Responsibilities			
1000	Personal Services	882,972	919,988
2000	Employee Benefits	539,273	597,506
3000	Professional Technical Services	7,500	7,500
6000/7000	Materials/Supplies/Books/Equipment	14,915	14,915
	Subtotal:	1,444,661	1,539,909
Prevention & Intervention			
1000	Personal Services	534,238	570,844
2000	Employee Benefits	295,811	339,611
3000	Professional Technical Services	195,000	195,000
6000/7000	Materials/Supplies/Books/Equipment	4,691	4,691
	Subtotal:	1,029,739	1,110,146
Student Records			
1000	Personal Services	381,725	427,144
2000	Employee Benefits	300,506	341,290
4000/5000	Property/Transportation/Communication	190,568	187,968
6000/7000	Materials/Supplies/Books/Equipment	9,131	7,578
	Subtotal:	881,930	963,980

		Amended 2015/2016	Adopted 2016/2017
School Safety, Climate & Culture			
1000	Personal Services	38,237	57,354
2000	Employee Benefits	33,430	44,149
	Subtotal:	71,667	101,503
Parent & Family Engagement			
1000	Personal Services	1,182,919	1,247,411
2000	Employee Benefits	827,448	914,815
3000	Professional Technical Services	171,459	171,459
4000/5000	Property/Transportation/Communication	30,816	30,816
6000/7000	Materials/Supplies/Books/Equipment	64,891	64,891
	Subtotal:	2,277,533	2,429,393
CFO Office			
1000	Personal Services	100,177	208,111
2000	Employee Benefits	55,542	109,169
3000	Professional Technical Services	16,586	22,125
4000/5000	Property/Transportation/Communication	2,500	0
6000/7000	Materials/Supplies/Books/Equipment	6,338	30,738
	Subtotal:	181,142	370,143
Management and Budget Office			
1000	Personal Services	634,671	712,277
2000	Employee Benefits	436,769	502,810
3000	Professional Technical Services	479,610	459,610
4000/5000	Property/Transportation/Communication	179,917	199,917
6000/7000	Materials/Supplies/Books/Equipment	21,150	21,150
	Subtotal:	1,752,117	1,895,764
Accounting & Audit Coordination			
1000	Personal Services	798,970	851,275
2000	Employee Benefits	471,560	532,448
3000	Professional Technical Services	169,524	157,524
4000/5000	Property/Transportation/Communication	13,705	13,705
6000/7000	Materials/Supplies/Books/Equipment	17,867	17,867
	Subtotal:	1,471,626	1,572,820

		Amended 2015/2016	Adopted 2016/2017
Financial Services			
1000	Personal Services	1,846,158	1,951,178
2000	Employee Benefits	1,164,923	1,299,948
3000	Professional Technical Services	317,943	317,943
4000/5000	Property/Transportation/Communication	42,960	42,960
6000/7000	Materials/Supplies/Books/Equipment	26,218	26,218
	Subtotal:	3,398,202	3,638,248
Grant Compliance and Fiscal Services			
1000	Personal Services	176,375	181,378
2000	Employee Benefits	110,598	121,186
6000/7000	Materials/Supplies/Books/Equipment	19,709	19,709
	Subtotal:	306,682	322,273
Procurement Office			
1000	Personal Services	722,230	764,393
2000	Employee Benefits	461,869	516,442
3000	Professional Technical Services	39,024	62,727
4000/5000	Property/Transportation/Communication	8,669	8,669
6000/7000	Materials/Supplies/Books/Equipment	38,282	14,579
	Subtotal:	1,270,074	1,366,811
Facilities & Operations			
1000	Personal Services	3,310,187	3,631,751
2000	Employee Benefits	1,949,757	2,265,503
3000	Professional Technical Services	462,022	462,022
4000/5000	Property/Transportation/Communication	10,334	10,334
6000/7000	Materials/Supplies/Books/Equipment	50,915	50,915
	Subtotal:	5,783,215	6,420,525

		Amended 2015/2016	Adopted 2016/2017
Transportation -- Administration			
1000	Personal Services	1,463,325	1,865,657
2000	Employee Benefits	956,141	1,210,283
3000	Professional Technical Services	154,106	154,106
4000/5000	Property/Transportation/Communication	54,410	54,410
6000/7000	Materials/Supplies/Books/Equipment	34,255	34,255
8000/9000	Other	0	0
	Subtotal:	2,662,237	3,318,711
Warehouse - Distribution			
1000	Personal Services	490,604	524,079
2000	Employee Benefits	386,075	436,191
4000/5000	Property/Transportation/Communication	80,000	80,000
6000/7000	Materials/Supplies/Books/Equipment	185,625	95,700
	Subtotal:	1,142,303	1,135,970
Office of Chief Talent Officer			
1000	Personal Services	655,470	661,224
2000	Employee Benefits	355,750	387,887
3000	Professional Technical Services	139,536	139,536
4000/5000	Property/Transportation/Communication	857	857
6000/7000	Materials/Supplies/Books/Equipment	113,023	113,023
8000/9000	Other	467	467
	Subtotal:	1,265,103	1,302,994
Teacher Effectiveness			
1000	Personal Services	577,806	637,822
2000	Employee Benefits	337,753	391,780
6000/7000	Materials/Supplies/Books/Equipment	24,424	24,424
	Subtotal:	939,983	1,054,025

		Amended 2015/2016	Adopted 2016/2017
Strategic Placement			
1000	Personal Services	1,376,399	1,509,633
2000	Employee Benefits	917,411	1,044,948
3000	Professional Technical Services	219,225	119,225
4000/5000	Property/Transportation/Communication	29,681	2,431
6000/7000	Materials/Supplies/Books/Equipment	180,987	180,987
8000/9000	Other	500	0
	Subtotal:	2,724,204	2,857,225
Employee Relations			
1000	Personal Services	362,994	382,399
2000	Employee Benefits	213,632	239,295
6000/7000	Materials/Supplies/Books/Equipment	3,137	3,137
	Subtotal:	579,763	624,831
Employee Supports			
1000	Personal Services	1,639,193	1,655,563
2000	Employee Benefits	1,054,540	1,139,979
3000	Professional Technical Services	255,748	255,748
4000/5000	Property/Transportation/Communication	36,679	0
6000/7000	Materials/Supplies/Books/Equipment	28,534	26,752
	Subtotal:	3,014,694	3,078,042
Office of Chief IT Officer			
1000	Personal Services	231,827	244,238
2000	Employee Benefits	124,098	140,132
	Subtotal:	355,925	384,370
Information Systems			
1000	Personal Services	2,233,086	2,374,316
2000	Employee Benefits	1,307,186	1,474,303
3000	Professional Technical Services	505,185	505,185
4000/5000	Property/Transportation/Communication	5,678	5,678
6000/7000	Materials/Supplies/Books/Equipment	317,303	317,303
	Subtotal:	4,368,438	4,676,785

		Amended 2015/2016	Adopted 2016/2017
Technology Services			
1000	Personal Services	2,019,500	2,166,758
2000	Employee Benefits	1,164,535	1,324,332
3000	Professional Technical Services	2,759,508	2,759,508
4000/5000	Property/Transportation/Communication	2,269,245	2,269,245
6000/7000	Materials/Supplies/Books/Equipment	3,625,000	3,624,000
8000/9000	Other	(3,200,000)	(3,200,000)
	Subtotal:	8,637,788	8,943,842
IT Help Desk & Tech Support			
1000	Personal Services	736,183	731,586
2000	Employee Benefits	495,172	528,433
3000	Professional Technical Services	10,000	10,000
4000/5000	Property/Transportation/Communication	6,000	6,000
6000/7000	Materials/Supplies/Books/Equipment	144,445	144,445
	Subtotal:	1,391,801	1,420,464
Office of Education Technology			
1000	Personal Services	409,084	446,014
2000	Employee Benefits	242,120	277,861
3000	Professional Technical Services	380,640	380,640
4000/5000	Property/Transportation/Communication	3,499	2,654
6000/7000	Materials/Supplies/Books/Equipment	4,855	5,700
8000/9000	Other	(0)	(0)
	Subtotal:	1,040,198	1,112,869
Research & Evaluation			
1000	Personal Services	140,232	144,531
2000	Employee Benefits	258,116	271,273
3000	Professional Technical Services	68,000	68,000
4000/5000	Property/Transportation/Communication	20,000	20,000
	Subtotal:	486,349	503,805

		Amended 2015/2016	Adopted 2016/2017
Office of the Superintendent - CEO			
1000	Personal Services	1,510,230	1,641,958
2000	Employee Benefits	779,791	906,530
3000	Professional Technical Services	505,926	500,164
4000/5000	Property/Transportation/Communication	94,292	121,030
6000/7000	Materials/Supplies/Books/Equipment	66,027	67,027
8000/9000	Other	19,568	51,830
	Subtotal:	2,975,833	3,288,539
Chief Safety Officer			
1000	Personal Services	347,850	360,040
2000	Employee Benefits	202,682	224,231
3000	Professional Technical Services	40,000	40,000
6000/7000	Materials/Supplies/Books/Equipment	20,868	20,868
	Subtotal:	611,400	645,140
Strategy Delivery Unit			
1000	Personal Services	217,994	229,404
2000	Employee Benefits	132,496	147,921
	Subtotal:	350,490	377,325
Strategic Partnerships Officer			
1000	Personal Services	179,722	228,287
2000	Employee Benefits	192,459	228,777
3000	Professional Technical Services	300,000	60,000
4000/5000	Property/Transportation/Communication	10,000	10,000
6000/7000	Materials/Supplies/Books/Equipment	21,400	21,400
	Subtotal:	703,581	548,463
District Performance Office			
1000	Personal Services	543,741	656,253
2000	Employee Benefits	337,784	414,696
3000	Professional Technical Services	34,500	34,500
4000/5000	Property/Transportation/Communication	7,843	10,000
6000/7000	Materials/Supplies/Books/Equipment	16,126	13,969
	Subtotal:	939,994	1,129,417

		Amended 2015/2016	Adopted 2016/2017
General Counsel's Office			
1000	Personal Services	2,071,840	2,296,248
2000	Employee Benefits	1,209,671	1,407,542
3000	Professional Technical Services	6,873,628	6,873,628
4000/5000	Property/Transportation/Communication	66,811	39,971
6000/7000	Materials/Supplies/Books/Equipment	37,674	36,384
	Subtotal:	10,259,624	10,653,772
School Reform Commission			
1000	Personal Services	416,835	438,959
2000	Employee Benefits	242,954	272,282
3000	Professional Technical Services	65,984	35,984
4000/5000	Property/Transportation/Communication	32,047	32,047
6000/7000	Materials/Supplies/Books/Equipment	7,000	7,000
	Subtotal:	764,820	786,271
Auditing Services			
1000	Personal Services	207,290	201,663
2000	Employee Benefits	135,183	142,420
4000/5000	Property/Transportation/Communication	3,258	3,258
6000/7000	Materials/Supplies/Books/Equipment	2,742	2,742
	Subtotal:	348,473	350,083
Inspector General's Office			
1000	Personal Services	338,564	434,119
2000	Employee Benefits	210,589	270,081
3000	Professional Technical Services	4,500	500
4000/5000	Property/Transportation/Communication	907	907
6000/7000	Materials/Supplies/Books/Equipment	103,447	137,447
	Subtotal:	658,007	843,054

		Amended 2015/2016	Adopted 2016/2017
Charter Schools Office			
1000	Personal Services	543,908	596,500
2000	Employee Benefits	337,854	387,525
3000	Professional Technical Services	263,895	263,895
4000/5000	Property/Transportation/Communication	96,187	96,187
6000/7000	Materials/Supplies/Books/Equipment	7,209	7,209
	Subtotal:	1,249,052	1,351,316
Learning Network Schools			
1000	Personal Services	1,348,228	1,728,658
2000	Employee Benefits	698,683	975,025
3000	Professional Technical Services	79,399	67,020
4000/5000	Property/Transportation/Communication	1,500	0
6000/7000	Materials/Supplies/Books/Equipment	60,850	62,350
	Subtotal:	2,188,660	2,833,053
Alternative Education Admin			
1000	Personal Services	806,794	887,211
2000	Employee Benefits	538,379	614,042
3000	Professional Technical Services	5,000	5,000
4000/5000	Property/Transportation/Communication	9,619	3,219
6000/7000	Materials/Supplies/Books/Equipment	47,462	46,006
8000/9000	Other	51,783	59,639
	Subtotal:	1,459,037	1,615,117
Chief of Schools Office			
1000	Personal Services	613,588	682,519
2000	Employee Benefits	380,785	441,175
3000	Professional Technical Services	105,000	105,000
6000/7000	Materials/Supplies/Books/Equipment	1,000	1,000
	Subtotal:	1,100,373	1,229,694

		Amended 2015/2016	Adopted 2016/2017
Undistributed Budgetary Adjustments - Other			
1000	Personal Services	(6,052,953)	1,445,086
2000	Employee Benefits	4,840,495	(1,611,557)
3000	Professional Technical Services	(7,952,860)	2,785,363
6000/7000	Materials/Supplies/Books/Equipment	0	0
8000/9000	Other	(10,878,621)	(10,387,952)
	Subtotal:	(20,043,940)	(7,769,060)
Total:		3,037,487,000	2,862,634,000

		Amended 2015/2016	Adopted 2016/2017
Summary by Major Object			
1000	Personal Services	742,974,118	772,888,399
2000	Employee Benefits	516,920,657	560,874,618
3000	Professional Technical Services	101,434,537	122,712,355
4000/5000	Property/Transportation/Communication	926,383,282	1,044,337,213
6000/7000	Materials/Supplies/Books/Equipment	119,122,710	73,105,938
8000/9000	Other	630,651,695	288,715,477
	Total:	3,037,487,000	2,862,634,000

To: Members of the School Reform Commission

From: William R. Hite, Jr., Ed.D Superintendent

Re: Adoption of Amended Capital Budget for 2015-2016 and Amended Capital Program for 2016-2021; Adoption of Capital Budget for 2016-2017 and a Capital Program for 2017-2022

WHEREAS, by Resolution SRC-2, approved on June 30, 2015, the School Reform Commission adopted a Capital Budget for The School District of Philadelphia ("the School District"), in the amount of \$130,055,970 for the Fiscal Year 2016 and a Six Year Program for the Fiscal Years 2016-2021, in the amount of \$981,934,308; and

WHEREAS, additional adjustments to reflect the variance between budgets and actual contract awards, the implementation of the reprioritization and revised estimated costs have been prepared; now, be it

RESOLVED, that the School Reform Commission hereby amends and adopts the Amended Capital Budget for Fiscal Year 2016, in the amount of \$71,732,758, as set forth in the summary exhibit; and be it

FURTHER RESOLVED, that the School Reform Commission hereby amends and adopts the Amended Six-Year Capital Program for Fiscal Years 2016-2021, in the amount of \$1,051,121,972, as set forth in the summary exhibit; and

WHEREAS, pursuant to Section 12-304(a) of the Education Supplement to the Philadelphia Home Rule Charter, the School District must adopt a capital program and capital budget for the School District, for fiscal year commencing on July 1, 2016, which capital budget shall at all times conform to the capital program and shall show in detail the capital expenditures to be made or incurred in the next fiscal year in which the total amount of proposed expenditures shall not exceed the amount of funds available for School District purposes; and

WHEREAS, the Proposed Fiscal Year Capital Budget and Program which was approved by Resolution SRC-2 has been adjusted to reflect project reprioritization, transfers and revised estimates; now, be it

RESOLVED, that the School Reform Commission hereby adopts the Capital Budget for Fiscal Year 2017 in the amount of \$172,742,291, as set forth in the summary exhibit; and be it

FURTHER RESOLVED, that the School Reform Commission hereby adopts the Proposed Six-Year Capital Program for Fiscal Years 2017-2022, in the amount of \$1,127,928,536, as set forth in the summary exhibit; and be it

FURTHER RESOLVED, that the individual projects included in the Amended Fiscal Year 2016 and Adopted Fiscal Year 2017 Capital Budgets must be authorized by separate resolutions of the School Reform Commission prior to implementation

CAPITAL PROJECT FUND FY2016 - FY2022

CATEGORY/PROJECT	CIP - Amended FY2016	CIP - Adopted FY2017	CIP - Projected FY2018	CIP - Projected FY2019	CIP - Projected FY2020	CIP - Projected FY2021	CIP - Projected FY2022	Project / Category Totals
NEW CONSTRUCTION								
Middle School								
Meehan	0	805,200	3,645,360	17,568,000	9,135,360	5,446,080	0	36,600,000
Other Locations	0	0	0	0	0	0	0	0
Sub-total	0	805,200	3,645,360	17,568,000	9,135,360	5,446,080	0	36,600,000
Elementary School								
Solis Cohen	0	1,600,000	17,472,000	15,552,000	5,376,000	0	0	40,000,000
Other Locations	0	0	0	0	0	0	0	0
Sub-total	0	1,600,000	17,472,000	15,552,000	5,376,000	0	0	40,000,000
MAJOR RENOVATIONS								
High Schools								
Motivation HS @ Turner	0	745,329	5,396,914	10,643,631	3,014,126	0	0	19,800,000
Widener (Phase A)	61,282	3,928	0	0	0	0	0	65,210
Widener (Phase B)	2,530,775	2,398,328	166,567	0	0	0	0	5,095,670
Other Locations	0	350,153	1,741,957	16,937,234	10,505,039	2,000,617	0	31,535,000
Sub-total	2,592,057	3,497,738	7,305,438	27,580,865	13,519,165	2,000,617	0	56,495,880
Middle School								
Leeds - (Hill / Freedman)	656,952	6,773,212	0	0	0	0	0	7,430,164
Wilson	0	723,713	10,348,688	3,827,599	0	0	0	14,900,000
Other Locations	0	0	0	0	0	0	0	0
Sub-total	656,952	7,496,925	10,348,688	3,827,599	0	0	0	22,330,164
Elementary Schools								
Moore (Inc roof and Stl Mod)	0	341,459	1,654,629	3,868,507	1,735,405	0	0	7,600,000
Roosevelt	0	395,859	5,660,524	2,093,617	0	0	0	8,150,000
Gompers Auxiliary Building #3	32,299	1,717,701	0	0	0	0	0	1,750,000
Greenfield	0	85,991	476,537	4,041,666	1,918,080	685,028	0	7,207,302
Other Locations	0	532,133	4,136,903	12,340,902	16,021,200	16,021,200	16,021,200	65,073,538
	0	0	0	0	0	0	0	0
Sub-total	32,299	3,073,143	11,928,593	22,344,692	19,674,685	16,706,228	16,021,200	89,780,840
Career and Technical Education								
Overbrook	0	922,288	1,690,212	0	0	0	0	2,612,500
Saul	0	126,894	2,237,046	248,560	0	0	0	2,612,500
Other Locations	0	0	0	0	0	0	0	0
Sub-total	0	1,049,182	3,927,258	248,560	0	0	0	5,225,000

CAPITAL PROJECT FUND FY2016 - FY2022

CATEGORY/PROJECT	CIP - Amended FY2016	CIP - Adopted FY2017	CIP - Projected FY2018	CIP - Projected FY2019	CIP - Projected FY2020	CIP - Projected FY2021	CIP - Projected FY2022	Project / Category Totals
NEW ADDITIONS								
High Schools								
Dobbins (Roof Replacement, inc CMU and lighting repair)	3,142,597	412,989	0	0	0	0	0	3,555,586
Dobbins (Demolition)	22,860	22,860	0	0	0	0	0	45,720
Dobbins (Window Replacement)	4,076,949	115,778	0	0	0	0	0	4,192,727
Dobbins (Phase 2)	458,154	19,931,816	21,966,893	8,045,437	0	0	0	50,402,300
Other Locations	0	0	0	0	0	0	0	0
Sub-total	7,700,560	20,483,443	21,966,893	8,045,437	0	0	0	58,196,333
Elementary Schools								
Bridesburg	0	53,503	0	0	0	0	0	53,503
Farrell	0	236,022	1,321,267	3,579,274	1,133,437	0	0	6,270,000
Kearny	0	2,178	0	0	0	0	0	2,178
Mayfair	38,996	1,852,263	5,723,713	1,458,693	0	0	0	9,073,665
Other Locations	0	0	0	0	0	0	0	0
Sub-total	38,996	2,143,966	7,044,980	5,037,967	1,133,437	0	0	15,399,346
CLASSROOM MODERNIZATIONS								
High Schools								
Franklin (CTE upgrades)	1,204,095	291,710	0	0	0	0	0	1,495,805
King (CTE upgrades)	2,705	0	0	0	0	0	0	2,705
Masterman - Science Lab	7,929	967,071	0	0	0	0	0	975,000
Northeast HS - Science Lab	284,623	526	0	0	0	0	0	285,149
Parkway Ctr formerly Stoddard Fleisher - Sci Lab	13,518	798,680	226,320	0	0	0	0	1,038,518
Elementary Schools								
Duckrey	0	187,502	334,998	0	0	0	0	522,500
Gideon	0	187,502	334,998	0	0	0	0	522,500
Huey	0	54,489	468,011	0	0	0	0	522,500
Lea	0	54,489	468,011	0	0	0	0	522,500
Locke	0	54,489	468,011	0	0	0	0	522,500
Meade	0	54,489	468,011	0	0	0	0	522,500
Pennell	0	29,857	492,643	0	0	0	0	522,500
Stearne	0	29,857	492,643	0	0	0	0	522,500
Academic Support Investment	0	318,316	6,847,684	9,520,000	10,000,000	10,000,000	10,000,000	46,686,000
Sub-total	1,512,870	3,028,977	10,601,330	9,520,000	10,000,000	10,000,000	10,000,000	54,663,177
CAPITAL LIFE CYCLE REPLACEMENTS								
Automatic Temperature Control Replacements								
Various Locations	0	84,000	1,634,880	3,999,600	4,200,000	4,200,000	4,200,000	18,318,480
Sub-total	0	84,000	1,634,880	3,999,600	4,200,000	4,200,000	4,200,000	18,318,480

CAPITAL PROJECT FUND FY2016 - FY2022

CATEGORY/PROJECT	CIP - Amended FY2016	CIP - Adopted FY2017	CIP - Projected FY2018	CIP - Projected FY2019	CIP - Projected FY2020	CIP - Projected FY2021	CIP - Projected FY2022	Project / Category Totals
HVAC IMPROVEMENTS								
Mechanical Plant Replacement								
King - Phase 1	1,321,180	260,072	0	0	0	0	0	1,581,252
King - Phase 2	270,160	4,493,697	2,444,185	763,808	0	0	0	7,971,850
Moffet	85,469	1,653,238	416,768	0	0	0	0	2,155,475
Duckrey	792,508	296,715	0	0	0	0	0	1,089,222
McKinley	189,808	2,747,077	0	0	0	0	0	2,936,885
Sub-total	2,659,125	9,450,799	2,860,953	763,808	0	0	0	15,734,684
Boiler Replacements								
Wister	110,761	2,351,451	0	0	0	0	0	2,462,212
F.S. Edmonds	37,662	1,071,638	0	0	0	0	0	1,109,300
Emlen	91,091	3,567,923	486,036	0	0	0	0	4,145,050
Furness	198,100	3,369,453	382,764	0	0	0	0	3,950,317
Lea	157,105	0	0	0	0	0	0	157,105
Penn Treaty	140,667	0	0	0	0	0	0	140,667
Southwark	2,369,956	252,919	0	0	0	0	0	2,622,875
Stanton EM	0	60,340	654,086	1,009,574	0	0	0	1,724,000
Adaire	0	124,287	2,026,272	749,441	0	0	0	2,900,000
Comegys	0	162,859	2,655,114	982,027	0	0	0	3,800,000
Spring Garden	0	107,141	1,746,786	646,073	0	0	0	2,500,000
Other Locations	0	179,550	4,829,040	16,074,000	17,100,000	17,100,000	16,920,450	72,203,040
Sub-total	3,105,342	11,247,561	12,780,098	19,461,115	17,100,000	17,100,000	16,920,450	97,714,566
Chiller Replacements								
Clemente	140,575	0	0	0	0	0	0	140,575
Day	8,496	0	0	0	0	0	0	8,496
Edmunds H.R.	284,367	19,212	0	0	0	0	0	303,579
Fels	0	86,330	0	0	0	0	0	86,330
Feltonville Intermediate School	46,145	23,938	0	0	0	0	0	70,083
Rush	0	56,000	1,161,600	158,400	0	0	0	1,376,000
Webster	0	36,799	691,309	76,812	0	0	0	804,920
Other Locations	0	32,800	924,320	2,033,200	2,100,000	2,100,000	2,100,000	9,290,320
Sub-total	479,583	255,079	2,777,229	2,268,412	2,100,000	2,100,000	2,100,000	12,080,303
ELECTRICAL SYSTEMS								
Electrical Distribution Replacements								
Adaire	136,103	518,046	0	0	0	0	0	654,149
Cramp	69,985	2,093,079	538,957	0	0	0	0	2,702,021
Frankford	2,108,195	815,188	0	0	0	0	0	2,923,383
McCall	162,050	549,938	0	0	0	0	0	711,988

CAPITAL PROJECT FUND FY2016 - FY2022

CATEGORY/PROJECT	CIP - Amended FY2016	CIP - Adopted FY2017	CIP - Projected FY2018	CIP - Projected FY2019	CIP - Projected FY2020	CIP - Projected FY2021	CIP - Projected FY2022	Project / Category Totals
Rhodes E.W.	86,309	658,386	0	0	0	0	0	744,695
Other Locations	0	99,220	3,171,168	7,027,680	7,260,000	7,260,000	7,260,000	32,078,068
Sub-total	2,562,642	4,733,857	3,710,125	7,027,680	7,260,000	7,260,000	7,260,000	39,814,304
Elevator Replacements								
Cook-Wissahickon	0	302,240	97,760	0	0	0	0	400,000
Edison (inc FA)	325	1,421,337	1,610,084	0	0	0	0	3,031,746
Elkin	2,383	293,370	98,059	0	0	0	0	393,812
Greenberg	64,187	407,185	0	0	0	0	0	471,372
Hill / Freedman	58,100	349,593	0	0	0	0	0	407,692
Kenderton	463	380,037	125,559	0	0	0	0	506,059
Longstreth	205,763	102,569	0	0	0	0	0	308,332
Penn Treaty	251,686	1,114,694	0	0	0	0	0	1,366,380
Penrose (Chair Lift)	7,004	244,738	0	0	0	0	0	251,742
South Philadelphia	472,572	182,938	0	0	0	0	0	655,509
Other Locations	0	37,802	1,128,293	2,603,379	2,700,000	2,700,000	2,700,000	11,869,474
Sub-total	1,062,482	4,836,502	3,059,755	2,603,379	2,700,000	2,700,000	2,700,000	19,662,119
Emergency Generator Replacements								
Other Locations	0	89,144	1,493,075	2,285,486	2,400,000	2,400,000	2,400,000	11,067,705
Sub-total	0	89,144	1,493,075	2,285,486	2,400,000	2,400,000	2,400,000	11,067,705
ReLighting								
Bartram	2,053,990	3,364,919	0	0	0	0	0	5,418,909
Maylair (inc FA)	503,815	1,449,152	489,389	0	0	0	0	2,442,356
Energy System Replacement	0	114,285	1,659,429	226,286	0	0	0	2,000,000
Other Locations	3,454	135,625	2,542,000	6,931,600	7,750,000	7,750,000	7,750,000	32,862,679
Sub-total	2,561,259	5,063,981	4,690,818	7,157,886	7,750,000	7,750,000	7,750,000	42,723,944
Fire Alarm System Replacements								
CAPA	0	350,000	0	0	0	0	0	350,000
Central	207,009	42,369	0	0	0	0	0	249,378
Hill / Freedman	0	120,499	90,817	0	0	0	0	211,316
Lankenau	105,168	0	0	0	0	0	0	105,168
Lincoln Pool	712	173,591	0	0	0	0	0	174,303
Martin	123,540	17,690	0	0	0	0	0	141,230
Pollock	18,890	0	0	0	0	0	0	18,890
Potter-Thomas	58,598	0	0	0	0	0	0	58,598
Heston	9,810	281,285	68,437	0	0	0	0	359,532
Kelly JB	14,364	350,550	86,796	0	0	0	0	451,710
Moffet	0	102,641	77,359	0	0	0	0	180,000
Morris	0	31,818	367,355	64,827	0	0	0	464,000

CAPITAL PROJECT FUND FY2016 - FY2022

CATEGORY/PROJECT	CIP - Amended FY2016	CIP - Adopted FY2017	CIP - Projected FY2018	CIP - Projected FY2019	CIP - Projected FY2020	CIP - Projected FY2021	CIP - Projected FY2022	Project / Category Totals
Pennell	0	28,045	323,726	57,129	0	0	0	408,900
Wright RR	0	271,939	89,362	0	0	0	0	361,301
Lea	0	25,000	350,625	61,875	0	0	0	437,500
Forrest	0	31,658	443,991	78,351	0	0	0	554,000
Taggart	0	23,573	330,589	58,338	0	0	0	412,500
Hancock	0	5,305	247,735	159,460	0	0	0	412,500
Taylor	0	5,735	267,769	172,356	0	0	0	445,860
Cooke J	0	9,450	441,420	284,130	0	0	0	735,000
Bethune	0	7,989	373,186	240,205	0	0	0	621,380
Hackett	0	0	192,293	486,147	0	0	0	678,440
Prince Hall	0	0	139,951	353,809	0	0	0	493,760
Morrison	0	0	114,007	410,333	0	0	0	524,340
Cook Wissahickon	0	0	99,343	357,537	0	0	0	456,880
Loesche	0	0	119,585	430,415	0	0	0	550,000
Other Locations	0	37,544	900,239	2,589,750	2,737,800	2,737,800	2,737,800	11,740,933
Sub-total	538,091	1,916,681	5,124,585	5,804,662	2,737,800	2,737,800	2,737,800	21,597,419
Window Replacements								
Gompers	34,556	1,641,437	0	0	0	0	0	1,675,993
Lamberton	31,478	2,472,727	0	0	0	0	0	2,504,205
Lingelbach	10,671	99,852	2,743,315	303,062	0	0	0	3,156,900
Other Locations	0	108,500	2,033,600	5,545,280	6,200,000	6,200,000	6,200,000	26,287,380
Sub-total	76,705	4,322,516	4,776,915	5,848,342	6,200,000	6,200,000	6,200,000	33,624,478
Interior Door Replacement								
Tilden	55,946	0	0	0	0	0	0	55,946
Various Locations	0	92,520	2,183,472	6,723,120	7,710,000	7,710,000	7,710,000	32,129,112
Sub-total	55,946	92,520	2,183,472	6,723,120	7,710,000	7,710,000	7,710,000	32,185,058
Exterior Door Replacements								
Birney	0	443,469	144,073	0	0	0	0	587,542
Meredith	0	415,277	134,914	0	0	0	0	550,191
Other Locations	0	53,300	1,990,560	3,900,000	3,900,000	3,900,000	3,900,000	17,643,860
Sub-total	0	912,046	2,269,547	3,900,000	3,900,000	3,900,000	3,900,000	18,781,593
Roof Replacements								
Bartram	1,672,457	563,190	0	0	0	0	0	2,235,647
Brown HA	0	41,473	668,838	326,509	0	0	0	1,036,820
Bryant	57,783	1,288,119	315,120	0	0	0	0	1,661,022
Comegys	422,752	101,338	0	0	0	0	0	524,090
Dunbar	0	44,245	738,923	184,732	0	0	0	967,900

CAPITAL PROJECT FUND FY2016 - FY2022

CATEGORY/PROJECT	CIP - Amended FY2016	CIP - Adopted FY2017	CIP - Projected FY2018	CIP - Projected FY2019	CIP - Projected FY2020	CIP - Projected FY2021	CIP - Projected FY2022	Project / Category Totals
Furness (Inc CMU and conc. repairs)	1,200,672	851,447	0	0	0	0	0	2,052,119
Gompers	157,220	1,768,700	0	0	0	0	0	1,925,920
Jenks AS (inc Exterior)	9,779	1,395,807	237,276	0	0	0	0	1,642,862
Kearny	0	61,366	1,178,266	294,568	0	0	0	1,534,200
Leeds	1,513,786	488,784	0	0	0	0	0	2,002,570
Loesche	11,011	105,906	2,337,516	1,143,087	0	0	0	3,597,520
Sulzberger	815,549	1,533,156	0	0	0	0	0	2,348,705
Wagner	2,791,115	352,417	0	0	0	0	0	3,143,532
Hamilton	0	411,989	1,111,641	0	0	0	0	1,523,630
Harrington inc Annex	0	364,548	983,622	0	0	0	0	1,348,170
Harrity	0	324,910	876,660	0	0	0	0	1,201,570
Rhoads JW	0	46,177	1,108,233	0	0	0	0	1,154,410
Sharswood	0	44,245	711,410	50,703	0	0	0	806,358
Comly	0	49,768	802,606	418,982	0	0	0	1,271,355
Marshall, T.	0	46,350	747,493	364,921	0	0	0	1,158,765
Other Locations	0	112,227	3,349,776	7,729,143	8,016,000	8,016,000	8,016,000	35,239,146
Sub-total	8,652,124	9,996,162	15,167,380	10,512,645	8,016,000	8,016,000	8,016,000	68,376,311
SITE IMPROVEMENTS								
Greening Initiative								
Adaire - TPL	0	250,000	0	0	0	0	0	250,000
Arthur	0	175,000	0	0	0	0	0	175,000
Cramp - TPL	178,675	0.00	0	0	0	0	0	178,675
Taggart - TPL	0	175,000	0	0	0	0	0	175,000
Patterson - TPL	0	175,000	0	0	0	0	0	175,000
Stanton - TPL	0	175,000	0	0	0	0	0	175,000
Eagles Youth (Disston)	0	75,000	0	0	0	0	0	75,000
Eagles Youth (Spruance)	53,480	0	0	0	0	0	0	53,480
Lea (Playground Equipment)	0	40,000	0	0	0	0	0	40,000
Other Campus Park Locations	0	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Other Green Initiative Locations	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	6,000,000
Stormwater Management Incentive Program								
King - Stormwater	0	630,000	0	0	0	0	0	630,000
Mayfair ES - Stormwater	0	620,000	0	0	0	0	0	620,000
Harding MS - Stormwater	0	370,000	0	0	0	0	0	370,000
Playground	0	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
Building Demolition								
Beeber Annex	0	36,426	601,024	0	0	0	0	637,450
Fels (Old)	0	138,471	2,284,779	0	0	0	0	2,423,250

CAPITAL PROJECT FUND FY2016 - FY2022

CATEGORY/PROJECT	CIP - Amended FY2016	CIP - Adopted FY2017	CIP - Projected FY2018	CIP - Projected FY2019	CIP - Projected FY2020	CIP - Projected FY2021	CIP - Projected FY2022	Project / Category Totals
Other Locations	0	0	1,000,000	0	1,000,000	0	1,000,000	3,000,000
	0	0	0	0	0	0	0	0
Sub-total	232,155	4,459,896	5,485,803	1,600,000	2,600,000	1,600,000	2,600,000	18,577,854
Paving Replacements								
Jenks JS	15,301	440,770	0	0	0	0	0	456,071
Rhodes EW	0	117,871	1,480,919	164,210	0	0	0	1,763,000
Lankenau	0	34,866	438,060	48,574	0	0	0	521,500
Rowen	0	26,811	336,839	37,350	0	0	0	401,000
Leeds	0	66,122	830,760	92,118	0	0	0	989,000
Widener	0	74,347	934,079	103,574	0	0	0	1,112,000
Other Locations	0	60,341	1,648,681	1,834,800	2,086,165	2,317,355	2,343,189	10,290,531
Sub-total	15,301	821,128	5,669,338	2,280,626	2,086,165	2,317,355	2,343,189	15,533,102
Athletic Fields / Fieldhouses / Gyms								
Bartram	0	142,858	1,885,714	471,428	0	0	0	2,500,000
Northeast	0	85,715	1,131,428	282,857	0	0	0	1,500,000
West Philadelphia	34,445	0	0	0	0	0	0	34,445
Other Locations	0	114,285	2,152,000	3,905,714	4,000,000	4,000,000	4,000,571	18,172,570
Sub-total	34,445	342,858	5,169,142	4,659,999	4,000,000	4,000,000	4,000,571	22,207,015
EXTERIOR / STRUCTURAL RENOVATIONS								
Exterior / Structural Renovations								
Bryant	780,365	164,089	0	0	0	0	0	944,454
Central	3,251	1,302,857	2,428,000	189,687	0	0	0	3,923,795
Cooke	379,114	41,237	0	0	0	0	0	420,351
Cook - Wissahickon	43,385	560,535	0	0	0	0	0	603,920
Creighton (Pointing)	13,535	386,465	0	0	0	0	0	400,000
Day AB (Parapet Wall)	201,739	0	0	0	0	0	0	201,739
Edmonds FS (Interior Stair Repair & Site work)	166,720	0	0	0	0	0	0	166,720
Filler (Pointing)	26,504	834,661	204,632	0	0	0	0	1,065,797
Franklin Loading Dock & Ramp		577,605	1,414,135	0	0	0	0	1,991,740
Harding	646,358	32,360	0	0	0	0	0	678,717
Heston (inc Roof Replacement)	96,227	1,576,304	79,241	0	0	0	0	1,751,772
Key (Pointing)	48,037	823,708	86,506	0	0	0	0	958,251
Lowell	831,995	1,082,053	0	0	0	0	0	1,914,048
McCall Inc Firetower Closure	1,691	1,141,515	916,200	0	0	0	0	2,059,406
McClure	756,273	0	0	0	0	0	0	756,273
Meade (Entrance & Auditorium Façade Restoration)	302,895	39,650	0	0	0	0	0	342,545
Paerce T.M.	937,614	243,409	0	0	0	0	0	1,181,023
Richmond (inc play roof deck)	40,840	1,212,189	292,371	0	0	0	0	1,545,400

CAPITAL PROJECT FUND FY2016 - FY2022

CATEGORY/PROJECT	CIP - Amended FY2016	CIP - Adopted FY2017	CIP - Projected FY2018	CIP - Projected FY2019	CIP - Projected FY2020	CIP - Projected FY2021	CIP - Projected FY2022	Project / Category Totals
South Phila HS	817,810	0	0	0	0	0	0	817,810
Southwark (Inc Roof)	1,057,667	0	0	0	0	0	0	1,057,667
Taggart	322,376	0	0	0	0	0	0	322,376
Washington, Martha ES (Pointing)	224,620	1,593,616	204,022	0	0	0	0	2,022,258
Webster (inc Roof Replacement)	85,037	1,172,502	0	0	0	0	0	1,257,539
Howe	0	136,120	1,220,785	143,622	0	0	0	1,500,527
Cassidy	0	198,711	1,782,134	209,662	0	0	0	2,190,507
Other Locations	0	123,420	3,573,856	11,484,836	12,450,416	12,784,376	12,497,364	52,914,268
Sub-total	7,784,053	13,243,004	12,201,882	12,027,807	12,450,416	12,784,376	12,497,364	82,988,902
<u>CODE COMPLIANCE</u>								
Morrison (Cafeteria)	499,093	0.00	0	0	0	0	0	499,093
Other Code Compliance	0	1,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	11,000,000
Sub-total	499,093	1,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	11,499,093
<u>DEFERRED MAINTENANCE</u>								
Soils Cohen - Emergency Floor Support	672,853	99,840	0	0	0	0	0	772,693
Soils Cohen -Structural Floor Support	42,700	618,300	0	0	0	0	0	661,000
Bodine (generator)	0	50,000	0	0	0	0	0	50,000
Elkin (generator)	0	50,000	0	0	0	0	0	50,000
Leeds (generator)	0	50,000	0	0	0	0	0	50,000
Lowell (generator)	0	50,000	0	0	0	0	0	50,000
Sheppard (generator)	0	50,000	0	0	0	0	0	50,000
Wister (generator)	0	50,000	0	0	0	0	0	50,000
Harrington (generator)	0	50,000	0	0	0	0	0	50,000
Dunbar (generator)	0	50,000	0	0	0	0	0	50,000
Steel (generator)	0	50,000	0	0	0	0	0	50,000
Roosevelt (generator)	0	50,000	0	0	0	0	0	50,000
Other Deferred Maintenance	0	1,250,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	13,750,000
Sub-total	715,553	2,468,140	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	15,683,693
<u>SECURITY EQUIPMENT</u>								
Security Equipment	0	250,000	0	0	0	0	0	250,000
Sub-total	0	250,000	0	0	0	0	0	250,000
<u>CAFETERIA EQUIPMENT (FOOD SERVICE)</u>								
Cafeteria Equipment	178,627	0	0	0	0	0	0	178,627
Sub-total	178,627	0	0	0	0	0	0	178,627
<u>ON-GOING CONDITION ASSESSMENTS</u>								
On-going Condition Assessments	1,991,755	520,000	0	1,200,000	1,200,000	1,200,000	1,200,000	7,311,755

CAPITAL PROJECT FUND FY2016 - FY2022

CATEGORY/PROJECT	CIP - Amended FY2016	CIP - Adopted FY2017	CIP - Projected FY2018	CIP - Projected FY2019	CIP - Projected FY2020	CIP - Projected FY2021	CIP - Projected FY2022	Project / Category Totals
Sub-total	1,991,755	520,000	0	1,200,000	1,200,000	1,200,000	1,200,000	7,311,755
TECHNOLOGY								
Educational Technology	1,149,402	0	0	0	0	0	0	1,149,402
Enterprise Resource Planning	0	0	9,500,004	3,999,996	0	0	0	13,500,000
Information Systems	451,233	2,800,000	0	0	0	0	0	3,251,233
Early Childhood Classroom	159,889	0	0	0	0	0	0	159,889
Procurement Modernization	0	500,000	0	0	0	0	0	500,000
Student Information System	1,002,272	10,997,728	0	0	0	0	0	12,000,000
Technology Services	5,136,595	7,000,000	0	0	0	0	0	12,136,595
	0	0	0	0	0	0	0	0
Sub-total	7,899,391	21,297,728	9,500,004	3,999,996	0	0	0	42,697,119
TRANSPORTATION: Fleet Management								
Bus Fleet Modernization	5,018,388	3,650,000	0	0	0	0	0	8,668,388
	0	0	0	0	0	0	0	0
Sub-total	5,018,388	3,650,000	0	0	0	0	0	8,668,388
			0	0	0	0	0	0
Total Project Cost	58,655,794	144,232,176	199,295,541	218,349,683	157,749,028	132,628,456	125,056,574	1,035,967,252
ENVIRONMENTAL SUPPORT SERVICES								
Asbestos Abatement								
Asbestos Abatement - Support Services (A-Team)	1,192,864	3,685,954	3,796,531	3,910,427	4,027,740	4,148,572	4,273,030	25,035,119
Bartram	195,615	0	0	0	0	0	0	195,615
Cramp	0	75,000	0	0	0	0	0	75,000
Dick (UST tank)	0	200,000	0	0	0	0	0	200,000
Dobbins (P2)	0	700,000	0	0	0	0	0	700,000
Fels (old demolition)	0	0	1,000,000	0	0	0	0	1,000,000
King (HVAC)	0	450,000	0	0	0	0	0	450,000
Leeds, Morris	227,711	0	0	0	0	0	0	227,711
Leeds (Crawlspace)	189,758	210,242	0	0	0	0	0	400,000
McKinley	0	100,000	0	0	0	0	0	100,000
Passyunk Bus Garage	0	152,000	0	0	0	0	0	152,000
Penn Treaty	109,612	0	0	0	0	0	0	109,612
Southwark	0	300,000	0	0	0	0	0	300,000
Wister	0	250,000	0	0	0	0	0	250,000
Duckery	0	75,000	0	0	0	0	0	75,000
Furness	0	212,000	0	0	0	0	0	212,000
Stanton EM	0	0	300,000	0	0	0	0	300,000

CAPITAL PROJECT FUND FY2016 - FY2022

CATEGORY/PROJECT	CIP - Amended FY2016	CIP - Adopted FY2017	CIP - Projected FY2018	CIP - Projected FY2019	CIP - Projected FY2020	CIP - Projected FY2021	CIP - Projected FY2022	Project / Category Totals
Emlen	0	300,000	0	0	0	0	0	300,000
Moffet	0	50,000	0	0	0	0	0	50,000
Solis Cohen	94,914	105,086	0	0	0	0	0	200,000
Various Location	1,080,139	0	0	0	0	0	0	1,080,139
Other Locations	0	750,000	750,000	4,400,115	4,532,118	4,668,082	4,808,124	19,908,439
Consultant & Analytical Services								
Asbestos Abatement	0	800,000	800,000	800,000	800,000	800,000	800,000	4,800,000
Asbestos Abatement Time & Material (contractors)	366,498	600,000	600,000	600,000	600,000	600,000	600,000	3,966,498
Lead Based Paint	0	500,000	500,000	0	0	0	0	1,000,000
IAQ, Training & Medical	0	400,000	400,000	0	0	0	0	800,000
Geotechnical Services	0	625,000	625,000	0	0	0	0	1,250,000
Underground Storage Tanks								
Central (UST tank)	0	200,000	0	0	0	0	0	200,000
PCB Transformers								
Strawberry Mansion	985	144,500	0	0	0	0	0	145,485
Northeast HS	0	177,142	2,338,286	584,572	0	0	0	3,100,000
Total Environmental Support Services	3,458,096	11,061,924	11,109,817	10,295,114	9,959,858	10,216,654	10,481,154	66,582,618
ADMINISTRATION SUPPORT SERVICES								
Office of Capital Programs and Support Services								
Office of Capital Programs	1,701,258	1,548,986	1,484,445	1,528,979	1,574,848	1,622,093	1,670,756	11,131,365
Office of Design	350,130	1,512,261	1,449,250	1,492,727	1,537,509	1,583,634	1,631,143	9,556,655
Office of Construction	4,699,291	2,804,985	2,688,111	2,768,754	2,851,816	2,937,371	3,025,492	21,775,820
Office of Contract Management	93,351	403,193	386,394	397,985	409,925	422,223	434,889	2,547,960
Office of Design Support Services	633,656	1,357,370	1,166,667	1,166,667	1,200,000	1,200,000	1,200,000	7,924,359
Office of Construction Support Services	67,490	0.00	0	0	0	0	0	67,490
Office of Contract Management Support Services	196,683	892,442	833,333	833,333	900,000	900,000	900,000	5,455,792
Environmental Services								
Office of Environmental Management & Services	112,182	484,528	464,339	478,269	492,617	507,396	522,618	3,061,948
Facilities Planning & Space Management								
Office of Grade & Space Planning	1,279,501	351,011	336,386	346,478	356,872	367,578	378,605	3,416,431
Office of Real Property Management Services	69,383	299,680	287,192	295,808	304,682	313,822	323,237	1,893,804
Accounting Services	244,675	127,465	122,154	125,819	129,593	133,481	137,486	1,020,673
Auditing Services	32,281	139,417	133,610	137,618	141,747	145,999	150,379	881,050
Office of Facilities Management & Services	24,684	106,611	102,170	105,235	108,392	111,644	114,993	673,730
Office of General Counsel	82,265	355,312	340,508	350,723	361,244	372,082	383,244	2,245,378
Office of Procurement Services								
M/WBE Compliance Monitoring	32,038	134,629	125,000	125,000	125,000	125,000	128,750	795,417

CAPITAL PROJECT FUND FY2016 - FY2022

CATEGORY/PROJECT	CIP - Amended FY2016	CIP - Adopted FY2017	CIP - Projected FY2018	CIP - Projected FY2019	CIP - Projected FY2020	CIP - Projected FY2021	CIP - Projected FY2022	Project / Category Totals
Total Administrative Support Services	9,618,867	10,517,889	9,919,557	10,153,394	10,494,246	10,742,323	11,001,593	72,447,871
BOND ISSUANCE COSTS								
Bond Issuance Cost	0	4,296,250	0	4,296,250	0	3,437,000	0	12,029,500
PROGRAM RESERVES								
Contingency for Emergencies		2,634,053	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	12,634,053
GRAND TOTAL	71,732,758	172,742,291	222,324,915	245,094,442	180,203,132	159,024,434	148,539,321	1,199,661,293
Amended 2016-2021 Capital Program	71,732,758	172,742,291	222,324,915	245,094,442	180,203,132	159,024,434	0	1,051,121,972
Proposed 2017-2022 Capital Program	0	172,742,291	222,324,915	245,094,442	180,203,132	159,024,434	148,539,321	1,127,928,536
CAPITAL FUNDING RESOURCES								
G. O. Bond								
8S06 (6/30/15 Balance of SPBA 26)	(26,992)	0	0	0	0	0	0	(26,992)
8E08 (6/30/15 Balance of Series E 28)	1,905,518	0	0	0	0	0	0	1,905,518
8B10 (6/30/15 Balance of Series B - BABs)	152,454	0	0	0	0	0	0	152,454
8B11 (6/30/15 Balance of Series B 211)	2,492,343	0	0	0	0	0	0	2,492,343
8Q11 (6/30/15 Balance of QSCAB 211)	42,587,953	0	0	0	0	0	0	42,587,953
8A15 (6/30/15 Balance of Series E 215)	51,847,558	0	0	0	0	0	0	51,847,558
Sub-total	98,958,833	0	0	0	0	0	0	98,958,833
Other Revenues:								
Stormwater Management Incentive Program Grant								
Interest & Other Miscellaneous Revenue	100,000	100,000	100,000	100,000	100,000	100,000	100,000	700,000
State Share of Social Security & Retirement	425,000	425,000	425,000	425,000	425,000	425,000	425,000	2,975,000
Future Bond Funds		200,000,000	0	200,000,000	0	160,000,000	0	560,000,000
Total Revenue	99,483,833	200,525,000	525,000	200,525,000	525,000	160,525,000	525,000	662,633,833

To: Members of the School Reform Commission

From: Uri Z. Monson, Chief Financial Officer

Re: Agreement with the Philadelphia Intermediate Unit No. 26 to Provide an Educational Program and Auxiliary Services to Non-Public School Students for 2016-2017

WHEREAS, the School Reform Commission of The School District of Philadelphia adopted an Operating Budget for Fiscal Year 2016-2017, including appropriations for the Intermediate Unit No. 26 in the amount of \$365,420,506; now be it

RESOLVED, that the School Reform Commission authorizes The School District of Philadelphia, through the Superintendent or his designee, to execute, deliver and perform an agreement with the Intermediate Unit No. 26, for the School District to provide all professional and non-professional personnel services, all materials, supplies, books and equipment necessary for a complete educational program in Special Education Programs, Transportation for Special Education, and Auxiliary Services to Non-Public Students. All services by the School District shall comply with applicable law and any decrees by a court of competent jurisdiction. The programs provided in conjunction with this contract shall not exceed the following amounts: Special Education - \$275,130,506, Transportation for Special Education - \$75,823,000, and Auxiliary Services to Non-Public School Students - \$14,467,000, for the period commencing July 1, 2016 through June 30, 2017.

IU 1
May 26, 2016

To: Board of Directors of the Philadelphia Intermediate Unit No. 26

From: Uri Z. Monson, Chief Financial Officer

Re: Adoption of Philadelphia Intermediate Unit No. 26 Amended Budget for 2015-2016 and Philadelphia Intermediate Unit Operating Budget for 2016-2017

WHEREAS, changes in revenues and obligations have occurred with regard to the Fiscal Year 2015-2016 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, 2016, 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 2015-2016 and an Operating budget for Fiscal Year 2016-2017, as reflected in the receipts set forth in Exhibit B and the estimate of obligations by functional organization set forth in Exhibit C; and be it

FURTHER 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.

THE SCHOOL DISTRICT OF PHILADELPHIA

TABLE OF CONTENTS FOR THE ADOPTING
RESOLUTION OF THE INTERMEDIATE UNIT BUDGET
FOR FISCAL YEAR 2016-2017

	<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
 INTERMEDIATE UNIT

EXHIBIT A

(Rounded to the nearest \$100)

	Lump Sum Projected 2015/2016 3/24/2016	Adjustments	Amended 2015/2016 5/26/2016	Lump Sum Proposed 2016/2017 3/24/2016	Adjustments	Adopted 2016/2017 5/26/2016
Intermediate Unit						
Revenues						
Local Non Tax	490,000	0	490,000	490,000	0	490,000
State	120,038,000	896,000	120,934,000	126,602,000	1,567,000	128,169,000
Total Revenues	120,528,000	896,000	121,424,000	127,092,000	1,567,000	128,659,000
Obligations	353,390,000	1,624,400	355,014,400	364,716,000	704,500	365,420,500
Excess (Deficiency) of Revenues Over (Under) Obligations	(232,862,000)	(728,400)	(233,590,400)	(237,624,000)	862,500	(236,761,500)
Other Financing Sources	232,862,000	728,400	233,590,400	237,624,000	(862,500)	236,761,500
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Obligations and Other Financing Uses	0	0	0	0	0	0

EXHIBIT B

SCHOOL DISTRICT OF PHILADELPHIA
INTERMEDIATE UNIT REVENUES

(Rounded to the nearest \$100)	Amended 2015/2016 5/26/16	Adopted 2016/2017 5/26/16
INTERMEDIATE UNIT	\$	\$
LOCAL NON TAX REVENUE		
Special Education Tuition	470,000	470,000
Special Education Trans. interest	3,000	3,000
Act 89 - Non-Pub. School Interest	17,000	17,000
TOTAL - LOCAL NON TAX REVENUE	490,000	490,000
STATE REVENUE		
Special Education Program	4,923,000	4,923,000
Special Education Transportation	72,543,000	75,820,000
Act 89 - Non-Public School Prog.	14,407,000	14,407,000
Retirement	22,275,000	26,188,000
Social Security	6,786,000	6,831,000
TOTAL - STATE REVENUE	120,934,000	128,169,000
TOTAL - INTERMEDIATE UNIT REVENUE	121,424,000	128,659,000

SCHOOL DISTRICT OF PHILADELPHIA
INTERMEDIATE UNIT APPROPRIATIONS BY FUNCTIONAL ORGANIZATION

		Amended 2015/2016	Adopted 2016/2017
Special Ed High Incidence			
1000	Personal Services	51,582,335	50,327,874
2000	Employee Benefits	34,198,033	36,236,617
3000	Professional Technical Services	5,250,000	5,250,000
6000/7000	Materials/Supplies/Books/Equipment	149,825	166,870
	Subtotal:	91,180,193	91,981,361
Special Education -- Low Incidence			
1000	Personal Services	65,596,962	67,433,934
2000	Employee Benefits	59,326,190	64,084,066
3000	Professional Technical Services	6,201,055	6,201,055
4000/5000	Property/Transportation/Communication	3,451	3,451
6000/7000	Materials/Supplies/Books/Equipment	721,202	721,202
8000/9000	Other	-2,200,000	-2,200,000
	Subtotal:	129,648,860	136,243,708
Special Education -- Gifted Education			
1000	Personal Services	0	294,500
2000	Employee Benefits	0	133,918
3000	Professional Technical Services	0	56,300
6000/7000	Materials/Supplies/Books/Equipment	0	913,261
	Subtotal:	0	1,397,979
Psychologists			
1000	Personal Services	9,913,246	9,664,572
2000	Employee Benefits	5,840,184	6,185,712
3000	Professional Technical Services	15,000	15,000
6000/7000	Materials/Supplies/Books/Equipment	10,200	10,200
	Subtotal:	15,778,630	15,875,484
Transportation -- Special Education Services			
8000/9000	Other	72,546,000	75,823,000
	Subtotal:	72,546,000	75,823,000

		Amended 2015/2016	Adopted 2016/2017
Transportation -- Bus Attendants - Special Ed			
1000	Personal Services	6,580,643	6,558,797
2000	Employee Benefits	9,863,528	9,837,581
4000/5000	Property/Transportation/Communication	13,432,595	13,432,595
8000/9000	Other	-19,478,000	-21,197,000
	Subtotal:	10,398,766	8,631,973
Losses and Judgments			
8000/9000	Other	12,000,000	12,000,000
	Subtotal:	12,000,000	12,000,000
Services to Non-Public Schools -- Regular			
3000	Professional Technical Services	13,479,360	13,468,769
8000/9000	Other	675,958	675,958
	Subtotal:	14,155,318	14,144,727
Grant Compliance and Fiscal Services			
1000	Personal Services	176,375	181,378
2000	Employee Benefits	110,598	121,186
6000/7000	Materials/Supplies/Books/Equipment	19,709	19,709
	Subtotal:	306,682	322,273
Undistributed Budgetary Adjustments - Other			
8000/9000	Other	9,000,000	9,000,000
	Subtotal:	9,000,000	9,000,000
Total:		355,014,449	365,420,506

Summary by Major Object		Amended 2015/2016	Adopted 2016/2017
1000	Personal Services	133,849,561	134,461,055
2000	Employee Benefits	109,338,533	116,599,080
3000	Professional Technical Services	24,945,415	24,991,124
4000/5000	Property/Transportation/Communication	13,436,046	13,436,046
6000/7000	Materials/Supplies/Books/Equipment	900,936	1,831,242
8000/9000	Other	72,543,958	74,101,958
	Total:	355,014,449	365,420,506

To: Board of Directors of the Philadelphia Intermediate Unit No. 26

From: Uri Z. Monson, Chief Financial Officer

Re: Agreement with The School District of Philadelphia to Provide an Educational Program and Auxiliary Services to Non-Public School Students for 2016-17

WHEREAS, the Philadelphia Intermediate Unit No. 26 adopted an Operating Budget on May 26, 2016, including appropriations for the Intermediate Unit for the Fiscal Year 2016-17, in the amount of \$365,420,506; now be it

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 educational program in Special Education Programs, Transportation for Special Education, and Auxiliary Services to Non-Public Students. All services provided by the School District will comply with applicable law and any decrees by a court of competent jurisdiction. The programs provided in conjunction with this contract will not exceed the following: Special Education - \$275,130,506, Transportation for Special Education - \$75,823,000, and Auxiliary Services to Non-Public School Students - \$14,467,000, for the period commencing July 1, 2016 through June 30, 2017.

