

**SCHOOL REFORM COMMISSION
PUBLIC MEETING
PROPOSED RESOLUTIONS**

JUNE 30, 2014
(CONTINUED FROM MAY 29, 2014)

I. SCHOOL REFORM COMMISSION

SRC-1D (*Separate Document*)
Adopts an Operating Budget for 2014/2015

SRC-2 (*Separate Document*)
Adopts a Capital Budget for 2014/2015 and a Capital Program for 2015-2020

SRC-3D (*Separate Document*)
Approves an Agreement with the Philadelphia Intermediate Unit to provide an Educational Program and Auxiliary Services to Nonpublic School Students 2014/2015

SRC-18
Authorization to Levy and Assess Taxes – Real Estate Tax, Use & Occupancy Tax, School Income Tax and Liquor by the Drink Tax

WHEREAS, Article XII, Section 305 of the Philadelphia Home Rule Charter requires the Board of Education to levy taxes annually within the authority prescribed by the General Assembly of the Commonwealth or the Council of the City in amounts sufficient to fund current operations, interest and all other charges on debt and incidental services and to certify said tax levy to the City of Philadelphia; and

WHEREAS, pursuant to Section 696(e)(1) of the Public School Code of 1949, as amended, following the issuance of a declaration by the Secretary of Education under Section 691(c) of the Public School Code, all powers and duties granted to the Board of Education, including its authority to levy taxes, shall be vested in the School Reform Commission; and

WHEREAS, the Council of the City of Philadelphia by ordinances enacted on June 19, 2014 (Bill No. 140147 and Bill No. 140148) (the “Ordinances”) has authorized the levy of taxes for school purposes as described in Sections 1 and 2 of this Resolution, said rates having been established based upon the reassessment of real estate by the City of Philadelphia, as returned by the Office of Property Assessment on or before November 15, 2013, at full or actual market value; and

WHEREAS, the School Reform Commission was authorized to impose certain annual taxes for school purposes within the City of Philadelphia for the year 2015; and

WHEREAS, by this Resolution, the School Reform Commission desires to levy and impose annual taxes for school purposes within the limits prescribed by the Council of the City of Philadelphia, now be it

RESOLVED,

(A) That the School Reform Commission of The School District of Philadelphia, Pennsylvania, hereby levies and assesses the following taxes:

1. For the tax year 2015, a tax rate (the "Tax Rate") of 0.7382% or seventy-three and eighty-two one hundredths cents (\$0.7382) per one hundred dollars (\$100.00). The tax shall be calculated, by multiplying the Tax Rate by the Net Taxable Value of the property. Net Taxable Value shall be calculated by subtracting the amount of Homestead Exclusion, if any, provided and defined in Section 19-1301 of Ordinance (Bill No. 140147) from the assessed value of the property returned by the Office of Property Assessment in the year immediately preceding the tax year, but in no event may Net Taxable Value be less than zero.

2. For the year beginning July 1, 2014 a tax on the use or occupancy of real estate within the School District for the purpose of carrying on any business, trade, occupation, profession, vocation, or any other commercial or industrial activity at a tax rate (the "U&O Tax Rate") of one and thirteen hundredths percent (1.13%). The tax shall be computed pursuant to the formula set forth in Section 19-1806 (4) of Ordinance (Bill No. 140148) utilizing the U&O Tax Rate and the definitions of Assessed Value and Exemption Amount set forth therein.

3. For Fiscal Year 2015 a tax on net income from the ownership, lease, sale or other disposition of real property and tangible and intangible personal property of residents of the School District of Philadelphia received or credited from January 1, 2014 to December 31, 2014, at the rate of three and nine hundred twenty thousandths percent (3.92%) or approximately three dollars and nine hundred twenty thousandths of a cent (\$3.92) on each one hundred dollars (\$100.00) of net income in accord with the Act of August 9, 1963, P.L. 640, 53 P.S. §16101 *et seq.*, as amended, and Philadelphia Code § 19-1804, and in the event the rate of any tax imposed hereunder is determined to exceed any limitation imposed by statute, it is the intent of this resolution to impose such tax at the maximum permissible rate (mirroring Resident City Wage Tax).

4. For the year beginning July 1, 2014, a tax on the sales at retail of liquor and malt and brewed beverages at the rate of ten percent (10%) of the sale price in accord with Philadelphia Code §19-1805 (1994), App. No. 228.

(B) That the School Reform Commission shall forthwith certify this levy of school taxes, under the seal of the School District attested by the Chairman of the School Reform Commission and the Secretary, to the Office of Property Assessment, the Board of Revision of Taxes or other proper authority of the City of Philadelphia authorized to prepare tax duplicates, to be entered thereon, and by such authority to be certified to the City's Department of Revenue, such taxes to be collected as provided by law, at the same time, in the same manner and with like authority as other taxes collected in the City, and

(C) That the officials collecting municipal taxes in the City of Philadelphia are directed to collect said taxes and do all acts necessary in connection therewith.

(D) In the event that subsequent to the adoption of this Resolution, any of the Ordinances are amended or modified, whether by action of City Council or otherwise, with respect to the basis upon which taxable real property is assessed for the year 2015, this Resolution shall, without further action of the School Reform Commission, be amended to reflect such amendment or modification.

SRC-19

Authorization to Impose and Assess Excise Tax – Sale or Possession of Cigarettes

WHEREAS, by Ordinance of City Council of the City of Philadelphia, a city of the first class (Bill No. 130446-A) enacted on June 6, 2013 and signed by the Mayor of the City of Philadelphia on June 25, 2013 (the "Ordinance"), the City of Philadelphia authorized the Board of Education of the School District of

Philadelphia to impose, as provided therein, an excise tax for general public school purposes on the sale or possession of cigarettes in the City at the rate of ten cents per cigarette; and

WHEREAS, the Ordinance provides that it shall be effective upon authorization of the General Assembly of the Commonwealth of Pennsylvania, and to the extent there are any inconsistencies between the provisions of the Ordinance and the provisions of the State authorizing legislation, it is the intent of the Ordinance to have authorized a local cigarette tax for the benefit of The School District of Philadelphia, at the rate of ten cents per cigarette, and, subject to that intent, the Ordinance should be construed in a manner consistent with the relevant State authorizing legislation; and

WHEREAS, the School District of Philadelphia is a school district of the first class coterminous with a city of the first class; and

WHEREAS, pursuant to Section 696(e)(1) of the Public School Code of 1949, as amended, following the issuance of a declaration by the Secretary of Education under Section 691(c) of the Public School Code, all powers and duties granted to the Board of Education, including its authority to impose and assess an excise tax, shall be vested in the School Reform Commission;

Now be it:

RESOLVED, by the School Reform Commission of the School District of Philadelphia as follows:

(a) The School District of Philadelphia hereby imposes and assesses an excise tax for general public school purposes, effective January 1, 2015 and thereafter, on the sale or possession of cigarettes within the School District of Philadelphia at the rate of ten (10) cents per cigarette. Only one sale shall be taxable and used in computing the amount of tax due, whether the sale is of individual cigarettes, packages, cartons or cases.

(b) Notwithstanding the foregoing, no tax is imposed or assessed upon the possession or sale of any cigarette that is exempt from, or which is otherwise not subject to, levy under Article XII of the Tax Reform Code of 1971, as amended, and the regulations promulgated under that article.

(c) The School Reform Commission shall forthwith, but in no event later than 90 days prior to the effective date of the tax imposed and assessed hereby, provide a certified copy of this Resolution to the Department of Revenue of the Commonwealth of Pennsylvania.

(d) The School District may amend this Resolution imposing the tax imposed and assessed hereby in the fiscal year in which the authorization by the State takes effect.

**Resolutions SRC-1A, SRC-2A, SRC-4 through SRC-6, SRC-8, SRC-9, SRC-11, SRC-13, SRC-15, and SRC-17 Approved May 29, 2014*

II. EDUCATION SUPPORT SERVICES

**Resolutions A-1 through A-39 Approved May 29, 2014*

III. EDUCATION SERVICES

**Resolutions B-1 through B-12 Approved May 29, 2014*

IV. INTERMEDIATE UNIT

IU-1D (*Separate Document*)

Adopts a Philadelphia Intermediate Unit Budget for 2014/2015

IU-2 (*Separate Document*)

Approves an Agreement with the Philadelphia School District to provide an educational program and auxiliary services to nonpublic school students for 2014-2015

**Resolutions IU-1A and IU-3 Approved May 29, 2014*

SRC-1D
June 30, 2014

To: Members of the School Reform Commission

From: Matthew E. Stanski, Chief Financial Officer

Re: Adoption of Operating Budget for 2014/2015

WHEREAS, by Resolution dated March 27, 2014, the School Reform Commission adopted a lump sum statement of anticipated revenue for Fiscal Year 2015 for the School District of Philadelphia (the "School District"); and

WHEREAS, pursuant to Section 12-303(a) of the Education Supplement to the Home Rule Charter, the School District is legally required to adopt an Operating Budget by May 31, 2014; and

WHEREAS, pursuant to Section 12-303(a) of the Education Supplement to the Home Rule Charter, the School District must adopt an operating budget for the fiscal year commencing July 1, 2014 in which proposed expenditures shall not exceed the amount of revenues available; and

WHEREAS, changes in revenues and obligations are anticipated to occur with regard to the Fiscal Year 2014-2015 Operating Budget;

Now, Therefore, be it

RESOLVED, that the School Reform Commission does hereby adopt an Operating Budget for Fiscal Year 2014-2015, as reflected in the estimate of receipts herein set forth in Exhibit B and the estimates of obligations by functional organization herein set forth in Exhibit C for the Fiscal Year 2014-2015; 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 appertain 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 District resources is consistent with the Operating, Categorical 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 District to the level projected at the time of the initial budget adoption or any subsequent amendment thereto.

SCHOOL DISTRICT OF PHILADELPHIA

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RESOLUTION OF THE OPERATING BUDGET
FOR THE FISCAL YEAR 2014/2015

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

	Council 2014/2015 5/5/2014	Adjustments	Adopted 2014/2015 6/30/2014
General Fund			
Revenues			
Local Taxes	1,029,385,000	(600,000)	1,028,785,000
Local Non Tax	98,397,000	33,045,000	131,442,000
State	1,269,137,000	(3,517,000)	1,265,620,000
Federal	11,258,000	0	11,258,000
Total Revenues	<u>2,408,177,000</u>	<u>28,928,000</u>	<u>2,437,105,000</u>
Obligations	<u>1,876,734,500</u>	<u>128,551,500</u>	<u>2,005,286,000</u>
Excess (Deficiency) of Revenues Over (Under) Obligations	531,442,500	(99,623,500)	431,819,000
Other Financing Sources	800,000	100,000	900,000
Other Financing Uses	(520,919,200)	9,802,700	(511,116,500)
Excess (Deficiency) of Revenues Over (Under) Obligations and Other Financing Uses	11,323,300	(89,720,800)	(78,397,500)
Fund Balance (Deficit) July 1	<u>(116,890,400)</u>	<u>3,016,700</u>	<u>(113,873,700)</u>
Changes in Reserve	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance (Deficit) June 30	<u>(105,567,100)</u>	<u>(86,704,100)</u>	<u>(192,271,200)</u>
Intermediate Unit			
Revenues			
Local Non Tax	408,000	2,000	410,000
State	110,012,000	(2,431,000)	107,581,000
Total Revenues	<u>110,420,000</u>	<u>(2,429,000)</u>	<u>107,991,000</u>
Obligations	<u>334,854,500</u>	<u>(2,682,300)</u>	<u>332,172,200</u>
Excess (Deficiency) of Revenues Over (Under) Obligations	(224,434,500)	253,300	(224,181,200)
Other Financing Sources	224,434,500	(253,300)	224,181,200
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Obligations and Other Financing Uses	<u>0</u>	<u>0</u>	<u>0</u>
Debt Service Fund			
Revenues			
Local Non-Tax	921,000	0	921,000
Total Revenue	<u>921,000</u>	<u>0</u>	<u>921,000</u>
Obligations	<u>280,428,000</u>	<u>(6,230,000)</u>	<u>274,198,000</u>
Excess (Deficiency) of Revenues Over (Under) Obligations	(279,507,000)	6,230,000	(273,277,000)
Other Financing Sources			
Proceeds - Basis Swap	0	0	0
Proceeds - Refinancing	0	0	0
From Capital Projects Fund	2,800,000	0	2,800,000
From Enterprise Fund	289,000	0	289,000
From General Fund	293,966,400	(9,549,400)	284,417,000
Proceeds-Sale of Property	0	0	0
Total Other Financing Sources	<u>297,055,400</u>	<u>(9,549,400)</u>	<u>287,506,000</u>
Other Financing Uses	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Obligations and Other Financing Uses	17,548,400	(3,319,400)	14,229,000
Fund Balance July 1	<u>88,018,700</u>	<u>(3,016,700)</u>	<u>85,002,000</u>
Changes in Reserve	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance June 30	<u>105,567,100</u>	<u>(6,336,100)</u>	<u>99,231,000</u>

EXHIBIT A

Combined Operating Budget	2014/2015 5/5/2014	Adjustments	Adopted 2014/2015 6/30/2014
Revenues			
Local Taxes	1,029,385,000	(600,000)	1,028,785,000
Local Non-Tax	99,726,000	33,047,000	132,773,000
State	1,379,149,000	(5,948,000)	1,373,201,000
Federal	11,258,000	0	11,258,000
Total Revenues	<u>2,519,518,000</u>	<u>26,499,000</u>	<u>2,546,017,000</u>
Obligations	<u>2,492,017,000</u>	<u>119,639,200</u>	<u>2,611,656,200</u>
Excess (Deficiency) of Revenues Over (Under) Obligations	27,501,000	(93,140,200)	(65,639,200)
Other Financing Sources, Net *	3,889,000	100,000	3,989,000
Other Financing Uses, Net *	(2,518,300)	0	(2,518,300)
Revenue Enhancements / Obligation Reductions To Be Determined	<u>0</u>	<u>93,040,200</u>	<u>93,040,200</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Obligations and Other Financing Uses	28,871,700	0	28,871,700
Fund Balance (Deficit) July 1	<u>(28,871,700)</u>	<u>0</u>	<u>(28,871,700)</u>
Changes in Reserve	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Reserve-Debt Service	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance (Deficit) June 30	<u>0</u>	<u>0</u>	<u>0</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 BUDGET REVENUES AND SOURCES

OPERATING REVENUES	2014/2015 5/5/2014	INCREASE (DECREASE)	Adopted 2014/2015 6/30/14
	\$	\$	\$
<u>GENERAL FUND</u>			
LOCAL TAX REVENUE			
Real Estate Tax -Current	617,238,000	0	617,238,000
Real Estate Tax -Delinquent	62,330,000	0	62,330,000
Liquor Sales Tax	58,600,000	300,000	58,900,000
School (Non-Business) Income Tax	32,350,000	2,050,000	34,400,000
Business Use and Occupancy Tax	137,800,000	(2,950,000)	134,850,000
Sales Tax	120,000,000	0	120,000,000
Public Utility Realty Tax	1,067,000	0	1,067,000
TOTAL - LOCAL TAX REVENUE	<u>1,029,385,000</u>	<u>(600,000)</u>	<u>1,028,785,000</u>
LOCAL NON TAX REVENUE			
Interest on Temp. Investments	531,000	(276,000)	255,000
Grant from City of Philadelphia	69,050,000	30,060,000	99,110,000
Stadium Agreements	2,716,000	39,000	2,755,000
Voluntary Contribution Program	372,000	0	372,000
Parking Authority Contribution	13,264,000	3,236,000	16,500,000
Gaming Revenue	5,000,000	0	5,000,000
One Time State Grant Received from City of Philadelphia	0	0	0
Reimb. from Other Funds	14,000	(14,000)	0
Miscellaneous Non Tax	7,450,000	0	7,450,000
TOTAL - LOCAL NON TAX REVENUE	<u>98,397,000</u>	<u>33,045,000</u>	<u>131,442,000</u>
STATE REVENUE			
Gross Basic Education	983,985,000	16,000	984,001,000
Less: Reimb. of Prior Year's Intermediate Unit Advances	(48,008,000)	258,000	(47,750,000)
Net Basic Education	935,977,000	274,000	936,251,000
Debt Service	11,636,000	0	11,636,000
School Health Programs:-			
Nurse Services	1,123,000	0	1,123,000
Medical & Dental	1,868,000	0	1,868,000
Tuition	525,000	7,000	532,000
Vocational Education	4,641,000	0	4,641,000
Transportation	62,980,000	1,477,000	64,457,000
Special Education	130,253,000	(23,000)	130,230,000
Retirement	87,999,000	(3,829,000)	84,170,000
Social Security	32,135,000	(1,423,000)	30,712,000
TOTAL - STATE REVENUE	<u>1,269,137,000</u>	<u>(3,517,000)</u>	<u>1,265,620,000</u>
FEDERAL REVENUE			
Federal Debt Service Subsidy	11,105,000	0	11,105,000
Impacted Area Aid	153,000	0	153,000
TOTAL - FEDERAL REVENUE	<u>11,258,000</u>	<u>0</u>	<u>11,258,000</u>
TOTAL - GENERAL FUND	<u>2,408,177,000</u>	<u>28,928,000</u>	<u>2,437,105,000</u>

SCHOOL DISTRICT OF PHILADELPHIA
OPERATING BUDGET REVENUES AND SOURCES

EXHIBIT B

OPERATING REVENUES	2014/2015 5/5/2014	INCREASE (DECREASE)	Adopted 2014/2015 6/30/14
	\$	\$	\$
<u>INTERMEDIATE UNIT</u>			
LOCAL NON TAX REVENUE			
Special Education Tuition	380,000	0	380,000
Special Education Trans. Interest	11,000	1,000	12,000
Act 89 - Non-Pub. School Interest	17,000	1,000	18,000
TOTAL - LOCAL NON TAX REVENUE	<u>408,000</u>	<u>2,000</u>	<u>410,000</u>
STATE REVENUE			
Special Education Program	4,921,000	0	4,921,000
Special Education Transportation	62,355,000	(1,000)	62,354,000
Act 89 - Non-Public School Prog.	14,380,000	(142,000)	14,238,000
Retirement	20,709,000	(1,678,000)	19,031,000
Social Security	7,647,000	(610,000)	7,037,000
TOTAL - STATE REVENUE	<u>110,012,000</u>	<u>(2,431,000)</u>	<u>107,581,000</u>
TOTAL - INTERMEDIATE UNIT REVENUE	<u>110,420,000</u>	<u>(2,429,000)</u>	<u>107,991,000</u>
<u>DEBT SERVICE FUND</u>			
LOCAL NON TAX REVENUE			
Interest and Investment Earnings	921,000	0	921,000
Miscellaneous	0	0	0
TOTAL - LOCAL NON TAX REVENUE	<u>921,000</u>	<u>0</u>	<u>921,000</u>
TOTAL - DEBT SERVICE FUND	<u>921,000</u>	<u>0</u>	<u>921,000</u>
TOTAL OPERATING REVENUES	<u>2,519,518,000</u>	<u>26,499,000</u>	<u>2,546,017,000</u>
<u>OTHER FINANCING SOURCES *</u>			
<u>PROCEEDS</u>			
DEBT SERVICE FUND -SALE OF PROPERTY	0	0	0
GENERAL FUND -SALE OF PROPERTY	0	0	0
<u>TRANSFER FROM OTHER FUNDS</u>			
GENERAL FROM SPECIAL REVENUE	800,000	100,000	900,000
DEBT SERVICE FROM CAPITAL PROJECTS	2,800,000	0	2,800,000
DEBT SERVICE FROM ENTERPRISE	289,000	0	289,000
TOTAL OTHER FINANCING SOURCES	<u>3,889,000</u>	<u>100,000</u>	<u>3,989,000</u>
TOTAL OPERATING REVENUES AND OTHER FINANCING SOURCES	<u>2,523,407,000</u>	<u>26,599,000</u>	<u>2,550,006,000</u>

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

SCHOOL DISTRICT OF PHILADELPHIA
OPERATING BUDGET REVENUES AND SOURCES

EXHIBIT B

	2014/2015 5/5/2014	INCREASE (DECREASE)	Adopted 2014/2015 6/30/14
	\$	\$	\$
<u>OPERATING REVENUES</u>			
LOCAL TAX REVENUE	1,029,385,000	(600,000)	1,028,785,000
LOCAL NON TAX REVENUE	99,726,000	33,047,000	132,773,000
STATE REVENUE	1,379,149,000	(5,948,000)	1,373,201,000
FEDERAL REVENUE	11,258,000	0	11,258,000
TOTAL OPERATING REVENUES	<u>2,519,518,000</u>	<u>26,499,000</u>	<u>2,546,017,000</u>
TOTAL OTHER FINANCING SOURCES	<u>3,889,000</u>	<u>100,000</u>	<u>3,989,000</u>
TOTAL OPERATING REVENUES AND OTHER FINANCING SOURCES	<u>2,523,407,000</u>	<u>26,599,000</u>	<u>2,550,006,000</u>

SCHOOL DISTRICT OF PHILADELPHIA
OPERATING BUDGET APPROPRIATIONS BY FUNCTIONAL ORGANIZATION

		Council 2014/2015 5/5/2014	Adjustments	Adopted 2014/2015 6/30/2014
Elementary - K-8 Education				
1000	Personal Services	246,799,543	1,109,879	247,909,422
2000	Employee Benefits	158,742,965	(3,680,995)	155,061,970
3000	Professional Technical Services	92,998	0	92,998
4000/5000	Property/Transportation/Communication	0	0	0
6000/7000	Materials/Supplies/Books/Equipment	5,457,361	0	5,457,361
8000/9000	Other	0	0	0
	Total:	411,092,867	(2,571,116)	408,521,751
Middle School Education				
1000	Personal Services	35,961,254	(498,506)	35,462,748
2000	Employee Benefits	22,830,011	(777,049)	22,052,962
3000	Professional Technical Services	1,967,626	0	1,967,626
4000/5000	Property/Transportation/Communication	0	0	0
6000/7000	Materials/Supplies/Books/Equipment	559,336	0	559,336
	Total:	61,318,227	(1,275,555)	60,042,672
Secondary Education				
1000	Personal Services	100,370,436	(861,175)	99,509,261
2000	Employee Benefits	63,530,541	(1,943,472)	61,587,069
3000	Professional Technical Services	1,688,296	0	1,688,296
4000/5000	Property/Transportation/Communication	71,684	0	71,684
6000/7000	Materials/Supplies/Books/Equipment	1,510,658	(113,750)	1,396,908
8000/9000	Other	2,643,191	(52,800)	2,590,391
	Total:	169,814,806	(2,971,197)	166,843,609
Secondary Education - Career and Technical				
1000	Personal Services	18,905,365	(146,940)	18,758,425
2000	Employee Benefits	12,005,760	(325,453)	11,680,307
3000	Professional Technical Services	251,762	52,800	304,562
4000/5000	Property/Transportation/Communication	152,665	0	152,665
6000/7000	Materials/Supplies/Books/Equipment	625,573	0	625,573
	Total:	31,941,124	(419,592)	31,521,532
Special Ed High Incidence				
1000	Personal Services	57,560,046	(1,210,888)	56,349,158
2000	Employee Benefits	39,040,914	(1,655,993)	37,384,921
3000	Professional Technical Services	3,535,690	0	3,535,690
6000/7000	Materials/Supplies/Books/Equipment	152,775	0	152,775
8000/9000	Other	(7,100,000)	0	(7,100,000)
	Total:	93,189,426	(2,866,882)	90,322,544
Special Education -- Low Incidence				
1000	Personal Services	73,020,055	(2,540,261)	70,479,795
2000	Employee Benefits	62,006,929	(4,645,092)	57,361,837
3000	Professional Technical Services	5,379,658	0	5,379,658
4000/5000	Property/Transportation/Communication	3,451	0	3,451
6000/7000	Materials/Supplies/Books/Equipment	734,127	(58,780)	675,347
8000/9000	Other	0	0	0
	Total:	141,144,220	(7,244,133)	133,900,087

SCHOOL DISTRICT OF PHILADELPHIA
OPERATING BUDGET APPROPRIATIONS BY FUNCTIONAL ORGANIZATION

		Council 2014/2015 5/5/2014	Adjustments	Adopted 2014/2015 6/30/2014
Special Education -- Gifted Education				
1000	Personal Services	0	0	0
2000	Employee Benefits	0	0	0
3000	Professional Technical Services	0	0	0
4000/5000	Property/Transportation/Communication	0	0	0
6000/7000	Materials/Supplies/Books/Equipment	0	0	0
	Total:	0	0	0
Promise Academies				
1000	Personal Services	4,516,942	(0)	4,516,942
2000	Employee Benefits	2,625,849	(45,137)	2,580,712
6000/7000	Materials/Supplies/Books/Equipment	1,557,621	0	1,557,621
8000/9000	Other	0	0	0
	Total:	8,700,412	(45,137)	8,655,275
Early Childhood Programs				
1000	Personal Services	887,881	0	887,881
2000	Employee Benefits	602,387	(17,085)	585,303
4000/5000	Property/Transportation/Communication	33,758	0	33,758
6000/7000	Materials/Supplies/Books/Equipment	35,000	0	35,000
8000/9000	Other	0	0	0
	Total:	1,559,026	(17,085)	1,541,942
Summer Programs				
1000	Personal Services	403,194	0	403,194
2000	Employee Benefits	155,585	762	156,347
3000	Professional Technical Services	112,800	0	112,800
4000/5000	Property/Transportation/Communication	6,000	0	6,000
6000/7000	Materials/Supplies/Books/Equipment	52,500	0	52,500
	Total:	730,079	762	730,841
English Language Learners - Instruction				
1000	Personal Services	21,188,202	0	21,188,202
2000	Employee Benefits	13,431,682	(282,652)	13,149,030
6000/7000	Materials/Supplies/Books/Equipment	31,457	0	31,457
	Total:	34,651,341	(282,652)	34,368,690
Per Diem Substitute Service				
1000	Personal Services	13,416,307	0	13,416,307
2000	Employee Benefits	5,177,085	25,356	5,202,441
	Total:	18,593,392	25,356	18,618,748
Desegregation				
3000	Professional Technical Services	0	0	0
4000/5000	Property/Transportation/Communication	0	0	0
6000/7000	Materials/Supplies/Books/Equipment	0	0	0
	Total:	0	0	0

SCHOOL DISTRICT OF PHILADELPHIA
OPERATING BUDGET APPROPRIATIONS BY FUNCTIONAL ORGANIZATION

		Council 2014/2015 5/5/2014	Adjustments	Adopted 2014/2015 6/30/2014
Itinerant Instrumental Music				
1000	Personal Services	4,304,190	(66)	4,304,125
2000	Employee Benefits	2,885,347	(64,408)	2,820,939
3000	Professional Technical Services	0	0	0
4000/5000	Property/Transportation/Communication	0	0	0
6000/7000	Materials/Supplies/Books/Equipment	0	0	0
	Total:	7,189,537	(64,473)	7,125,064
Alternative Education - Transition Programs				
1000	Personal Services	857,599	(12,505)	845,094
2000	Employee Benefits	536,822	(18,536)	518,286
3000	Professional Technical Services	3,915,450	0	3,915,450
6000/7000	Materials/Supplies/Books/Equipment	163,902	0	163,902
8000/9000	Other	0	0	0
	Total:	5,473,773	(31,041)	5,442,732
Alternative Education - Multiple Pathways				
1000	Personal Services	3,267,295	65,444	3,332,739
2000	Employee Benefits	2,154,741	2,646	2,157,387
3000	Professional Technical Services	17,372,083	0	17,372,083
4000/5000	Property/Transportation/Communication	191,200	0	191,200
6000/7000	Materials/Supplies/Books/Equipment	330,024	0	330,024
8000/9000	Other	0	0	0
	Total:	23,315,343	68,091	23,383,433
Professional Development				
1000	Personal Services	1,439,591	0	1,439,591
2000	Employee Benefits	804,479	(12,619)	791,860
3000	Professional Technical Services	5,500	0	5,500
4000/5000	Property/Transportation/Communication	1,931	0	1,931
6000/7000	Materials/Supplies/Books/Equipment	766	0	766
	Total:	2,252,268	(12,619)	2,239,649
Academic Division Offices				
3000	Professional Technical Services	0	0	0
4000/5000	Property/Transportation/Communication	0	0	0
6000/7000	Materials/Supplies/Books/Equipment	0	0	0
	Total:	0	0	0
Multiple Pathways to Graduation Office				
1000	Personal Services	0	0	0
2000	Employee Benefits	0	0	0
4000/5000	Property/Transportation/Communication	0	0	0
6000/7000	Materials/Supplies/Books/Equipment	0	0	0
	Total:	0	0	0
Educational Technology				
1000	Personal Services	200,000	0	200,000
2000	Employee Benefits	77,176	378	77,554
3000	Professional Technical Services	2,797,837	48,000	2,845,837
4000/5000	Property/Transportation/Communication	0	0	0
6000/7000	Materials/Supplies/Books/Equipment	0	0	0
	Total:	3,075,013	48,378	3,123,391

SCHOOL DISTRICT OF PHILADELPHIA
OPERATING BUDGET APPROPRIATIONS BY FUNCTIONAL ORGANIZATION

		Council 2014/2015 5/5/2014	Adjustments	Adopted 2014/2015 6/30/2014
Supplementary Principals and Assistant Principals				
1000	Personal Services	132,825	7,480	140,305
2000	Employee Benefits	72,245	(1,386)	70,859
	Total:	205,069	6,094	211,164
Central Book Allotment				
3000	Professional Technical Services	0	0	0
6000/7000	Materials/Supplies/Books/Equipment	207,140	0	207,140
	Total:	207,140	0	207,140
Hospital - Homebound Instruction				
1000	Personal Services	382,158	0	382,158
2000	Employee Benefits	201,235	(2,575)	198,661
3000	Professional Technical Services	56,175	0	56,175
4000/5000	Property/Transportation/Communication	261	0	261
	Total:	639,829	(2,575)	637,255
Other Instructional Support				
1000	Personal Services	0	0	0
2000	Employee Benefits	0	0	0
3000	Professional Technical Services	677,075	0	677,075
4000/5000	Property/Transportation/Communication	9,428	0	9,428
6000/7000	Materials/Supplies/Books/Equipment	10,661	0	10,661
	Total:	697,164	0	697,164
Counselors and Related Positions				
1000	Personal Services	14,813,145	0	14,813,145
2000	Employee Benefits	9,481,811	(203,001)	9,278,810
6000/7000	Materials/Supplies/Books/Equipment	9,953	0	9,953
	Total:	24,304,908	(203,001)	24,101,908
School Health - Nurses				
1000	Personal Services	14,502,607	0	14,502,607
2000	Employee Benefits	8,948,146	(176,964)	8,771,182
3000	Professional Technical Services	325,000	0	325,000
4000/5000	Property/Transportation/Communication	80,446	0	80,446
6000/7000	Materials/Supplies/Books/Equipment	163,239	0	163,239
8000/9000	Other	0	0	0
	Total:	24,019,439	(176,964)	23,842,474
Psychologists				
1000	Personal Services	9,364,239	0	9,364,239
2000	Employee Benefits	5,575,607	(103,267)	5,472,340
3000	Professional Technical Services	15,000	0	15,000
6000/7000	Materials/Supplies/Books/Equipment	10,200	0	10,200
	Total:	14,965,046	(103,267)	14,861,779

SCHOOL DISTRICT OF PHILADELPHIA
OPERATING BUDGET APPROPRIATIONS BY FUNCTIONAL ORGANIZATION

		Council 2014/2015 5/5/2014	Adjustments	Adopted 2014/2015 6/30/2014
Athletics - Sports - Health - Safety and Physical Education				
1000	Personal Services	4,279,458	0	4,279,458
2000	Employee Benefits	1,651,357	8,088	1,659,445
3000	Professional Technical Services	869,851	0	869,851
4000/5000	Property/Transportation/Communication	0	0	0
6000/7000	Materials/Supplies/Books/Equipment	714,650	0	714,650
	Total:	7,515,316	8,088	7,523,404
Librarians				
1000	Personal Services	0	0	0
2000	Employee Benefits	0	0	0
6000/7000	Materials/Supplies/Books/Equipment	0	0	0
	Total:	0	0	0
Extra Curricular Activities - Clubs				
1000	Personal Services	199,569	0	199,569
2000	Employee Benefits	77,010	377	77,387
	Total:	276,579	377	276,956
English Language Learners -- Support Services				
1000	Personal Services	1,214,627	0	1,214,627
2000	Employee Benefits	1,090,980	(35,229)	1,055,751
	Total:	2,305,608	(35,229)	2,270,378
Debt Service				
3000	Professional Technical Services	3,259,400	0	3,259,400
4000/5000	Property/Transportation/Communication	49,100	0	49,100
8000/9000	Other	277,119,479	(6,230,000)	270,889,479
	Total:	280,427,979	(6,230,000)	274,197,979
Facilities -- Custodians and Building Engineers				
1000	Personal Services	43,154,945	(4,527,818)	38,627,127
2000	Employee Benefits	37,561,911	(1,743,130)	35,818,781
3000	Professional Technical Services	7,931,553	0	7,931,553
4000/5000	Property/Transportation/Communication	525,426	0	525,426
6000/7000	Materials/Supplies/Books/Equipment	2,684,858	0	2,684,858
8000/9000	Other	(3,229,000)	0	(3,229,000)
	Total:	88,629,693	(6,270,948)	82,358,745
Facilities -- Maintenance and Repair Services				
1000	Personal Services	13,524,102	(268,868)	13,255,234
2000	Employee Benefits	10,202,780	(96,349)	10,106,431
3000	Professional Technical Services	1,186,834	0	1,186,834
4000/5000	Property/Transportation/Communication	4,115,461	(1,500)	4,113,961
6000/7000	Materials/Supplies/Books/Equipment	3,342,851	0	3,342,851
8000/9000	Other	10,000	0	10,000
	Total:	32,382,027	(366,717)	32,015,311
Transportation -- Special Education Services				
8000/9000	Other	62,366,000	0	62,366,000
	Total:	62,366,000	0	62,366,000

SCHOOL DISTRICT OF PHILADELPHIA
OPERATING BUDGET APPROPRIATIONS BY FUNCTIONAL ORGANIZATION

		Council 2014/2015 5/5/2014	Adjustments	Adopted 2014/2015 6/30/2014
Transportation -- Regular Services				
1000	Personal Services	14,037,212	(16,963)	14,020,249
2000	Employee Benefits	12,910,377	(168)	12,910,209
3000	Professional Technical Services	0	0	0
4000/5000	Property/Transportation/Communication	44,043,437	0	44,043,437
6000/7000	Materials/Supplies/Books/Equipment	2,227,934	0	2,227,934
8000/9000	Other	(46,837,000)	0	(46,837,000)
	Total:	26,381,960	(17,130)	26,364,829
Transportation -- Bus Attendants - Special Ed				
1000	Personal Services	7,688,816	(13,343)	7,675,473
2000	Employee Benefits	11,224,469	8,992	11,233,461
4000/5000	Property/Transportation/Communication	8,190,976	0	8,190,976
8000/9000	Other	(15,529,000)	0	(15,529,000)
	Total:	11,575,261	(4,351)	11,570,909
Transportation -- Maintenance				
1000	Personal Services	1,934,417	(1,203)	1,933,214
2000	Employee Benefits	1,371,220	(2,402)	1,368,818
4000/5000	Property/Transportation/Communication	1,014,550	0	1,014,550
6000/7000	Materials/Supplies/Books/Equipment	1,381,150	0	1,381,150
	Total:	5,701,337	(3,605)	5,697,732
Utilities				
3000	Professional Technical Services	368,020	0	368,020
4000/5000	Property/Transportation/Communication	11,874,892	1,870,058	13,744,950
6000/7000	Materials/Supplies/Books/Equipment	43,950,247	915,797	44,866,044
	Total:	56,193,159	2,785,855	58,979,014
Food Service				
1000	Personal Services	1,398,326	(1,398,326)	0
2000	Employee Benefits	576,035	(576,035)	0
8000/9000	Other	(1,756,463)	0	(1,756,463)
	Total:	217,898	(1,974,361)	(1,756,463)
School Safety - School Police				
1000	Personal Services	16,526,784	79,800	16,606,584
2000	Employee Benefits	13,130,440	(512,221)	12,618,219
3000	Professional Technical Services	27,916	0	27,916
4000/5000	Property/Transportation/Communication	130,174	0	130,174
6000/7000	Materials/Supplies/Books/Equipment	344,633	0	344,633
8000/9000	Other	0	0	0
	Total:	30,159,947	(432,421)	29,727,525
School Safety - Mobile Security				
1000	Personal Services	2,263,845	0	2,263,845
2000	Employee Benefits	1,575,097	(94,381)	1,480,716
4000/5000	Property/Transportation/Communication	5,736	0	5,736
6000/7000	Materials/Supplies/Books/Equipment	4,678	0	4,678
	Total:	3,849,356	(94,381)	3,754,976

SCHOOL DISTRICT OF PHILADELPHIA
OPERATING BUDGET APPROPRIATIONS BY FUNCTIONAL ORGANIZATION

		Council 2014/2015 5/5/2014	Adjustments	Adopted 2014/2015 6/30/2014
In School Suspension				
1000	Personal Services	111,592	0	111,592
2000	Employee Benefits	116,045	(4,176)	111,869
3000	Professional Technical Services	0	0	0
6000/7000	Materials/Supplies/Books/Equipment	0	0	0
	Total:	227,637	(4,176)	223,461
Losses and Judgments				
8000/9000	Other	12,070,812	0	12,070,812
	Total:	12,070,812	0	12,070,812
Insurance and Self Insurance Reserves				
1000	Personal Services	845,251	(346,110)	499,141
2000	Employee Benefits	718,170	(132,742)	585,427
4000/5000	Property/Transportation/Communication	2,215,362	0	2,215,362
6000/7000	Materials/Supplies/Books/Equipment	376,000	0	376,000
8000/9000	Other	0	0	0
	Total:	4,154,783	(478,852)	3,675,931
Postal Services				
1000	Personal Services	451,417	(187)	451,230
2000	Employee Benefits	351,519	(1,440)	350,079
3000	Professional Technical Services	46,081	0	46,081
4000/5000	Property/Transportation/Communication	102,043	0	102,043
6000/7000	Materials/Supplies/Books/Equipment	2,163,052	0	2,163,052
	Total:	3,114,112	(1,627)	3,112,485
Space Rental				
3000	Professional Technical Services	9,200	0	9,200
4000/5000	Property/Transportation/Communication	3,176,275	0	3,176,275
6000/7000	Materials/Supplies/Books/Equipment	389,000	0	389,000
	Total:	3,574,475	0	3,574,475
Renaissance Charters				
3000	Professional Technical Services	0	0	0
4000/5000	Property/Transportation/Communication	172,246,968	(5,456,110)	166,790,858
	Total:	172,246,968	(5,456,110)	166,790,858
All Other Philadelphia Charters				
4000/5000	Property/Transportation/Communication	473,704,557	7,441,891	481,146,448
	Total:	473,704,557	7,441,891	481,146,448
Non-Philadelphia Charters - Cyber Charters				
4000/5000	Property/Transportation/Communication	84,099,205	(587,075)	83,512,130
	Total:	84,099,205	(587,075)	83,512,130
Charter Schools - Transportation				
4000/5000	Property/Transportation/Communication	36,608,182	0	36,608,182
	Total:	36,608,182	0	36,608,182
Education of Students in Institutional Placements				
3000	Professional Technical Services	8,531,318	2,909,529	11,440,847
4000/5000	Property/Transportation/Communication	62,164,221	(109,529)	62,054,692
	Total:	70,695,539	2,800,000	73,495,539

SCHOOL DISTRICT OF PHILADELPHIA
OPERATING BUDGET APPROPRIATIONS BY FUNCTIONAL ORGANIZATION

		Council 2014/2015 5/5/2014	Adjustments	Adopted 2014/2015 6/30/2014
Services to Non-Public Schools -- Regular				
3000	Professional Technical Services	13,671,875	0	13,671,875
8000/9000	Other	191,907	(141,477)	50,430
	Total:	13,863,782	(141,477)	13,722,305
Services to Non-Public Schools -- Transportation				
4000/5000	Property/Transportation/Communication	21,456,300	(680,853)	20,775,447
	Total:	21,456,300	(680,853)	20,775,447
Chief Academic Support Office				
1000	Personal Services	733,460	0	733,460
2000	Employee Benefits	404,695	(10,479)	394,216
3000	Professional Technical Services	0	0	0
4000/5000	Property/Transportation/Communication	9,041	0	9,041
6000/7000	Materials/Supplies/Books/Equipment	98,609	0	98,609
	Total:	1,245,805	(10,479)	1,235,326
Multilingual Curriculum & Programs Office				
1000	Personal Services	525,045	0	525,045
2000	Employee Benefits	292,888	(10,431)	282,457
4000/5000	Property/Transportation/Communication	0	0	0
6000/7000	Materials/Supplies/Books/Equipment	65,263	0	65,263
	Total:	883,196	(10,431)	872,765
Curriculum & Assessment Office				
1000	Personal Services	527,992	5,360	533,352
2000	Employee Benefits	291,420	(8,657)	282,764
3000	Professional Technical Services	50,000	0	50,000
4000/5000	Property/Transportation/Communication	58,138	0	58,138
6000/7000	Materials/Supplies/Books/Equipment	30,606	0	30,606
8000/9000	Other	0	0	0
	Total:	958,156	(3,297)	954,860
Career & Technical Education Office				
1000	Personal Services	147,980	0	147,980
2000	Employee Benefits	74,050	(1,655)	72,395
3000	Professional Technical Services	373,401	0	373,401
4000/5000	Property/Transportation/Communication	107,006	(47,200)	59,806
6000/7000	Materials/Supplies/Books/Equipment	29,573	0	29,573
8000/9000	Other	0	0	0
	Total:	732,011	(48,855)	683,156
Instructional Enrichment & Support Office				
1000	Personal Services	717,162	0	717,162
2000	Employee Benefits	415,353	(12,444)	402,909
4000/5000	Property/Transportation/Communication	39	0	39
6000/7000	Materials/Supplies/Books/Equipment	56,563	0	56,563
	Total:	1,189,117	(12,444)	1,176,673

SCHOOL DISTRICT OF PHILADELPHIA
OPERATING BUDGET APPROPRIATIONS BY FUNCTIONAL ORGANIZATION

		Council 2014/2015 5/5/2014	Adjustments	Adopted 2014/2015 6/30/2014
Specialized Services Office				
1000	Personal Services	249,311	0	249,311
2000	Employee Benefits	131,616	(2,559)	129,057
3000	Professional Technical Services	5,000	0	5,000
4000/5000	Property/Transportation/Communication	4,775	0	4,775
6000/7000	Materials/Supplies/Books/Equipment	1,452	0	1,452
	Total:	392,154	(2,559)	389,595
Early Childhood Education Office				
1000	Personal Services	669,661	(37)	669,624
2000	Employee Benefits	413,646	(14,953)	398,693
3000	Professional Technical Services	12,500	0	12,500
4000/5000	Property/Transportation/Communication	20,000	0	20,000
6000/7000	Materials/Supplies/Books/Equipment	22,264	0	22,264
	Total:	1,138,072	(14,991)	1,123,081
Student Placement & Enrollment				
1000	Personal Services	522,657	0	522,657
2000	Employee Benefits	329,418	(7,520)	321,898
4000/5000	Property/Transportation/Communication	2,890	0	2,890
6000/7000	Materials/Supplies/Books/Equipment	4,562	0	4,562
8000/9000	Other	0	0	0
	Total:	859,527	(7,520)	852,006
Prevention & Intervention				
1000	Personal Services	979,971	123,876	1,103,847
2000	Employee Benefits	567,608	60,310	627,918
3000	Professional Technical Services	0	0	0
4000/5000	Property/Transportation/Communication	0	0	0
6000/7000	Materials/Supplies/Books/Equipment	11,400	0	11,400
	Total:	1,558,980	184,186	1,743,166
Student Records				
1000	Personal Services	517,352	(73)	517,278
2000	Employee Benefits	370,840	(15,765)	355,075
3000	Professional Technical Services	0	0	0
4000/5000	Property/Transportation/Communication	187,968	0	187,968
6000/7000	Materials/Supplies/Books/Equipment	7,578	0	7,578
	Total:	1,083,738	(15,839)	1,067,899
CFO Office				
1000	Personal Services	193,687	0	193,687
2000	Employee Benefits	91,688	(1,569)	90,119
3000	Professional Technical Services	22,125	0	22,125
4000/5000	Property/Transportation/Communication	0	0	0
6000/7000	Materials/Supplies/Books/Equipment	3,299	0	3,299
	Total:	310,799	(1,569)	309,230

SCHOOL DISTRICT OF PHILADELPHIA
OPERATING BUDGET APPROPRIATIONS BY FUNCTIONAL ORGANIZATION

		Council 2014/2015 5/5/2014	Adjustments	Adopted 2014/2015 6/30/2014
Management and Budget Office				
1000	Personal Services	711,168	0	711,168
2000	Employee Benefits	441,079	(17,889)	423,190
3000	Professional Technical Services	457,000	0	457,000
4000/5000	Property/Transportation/Communication	12,905	0	12,905
6000/7000	Materials/Supplies/Books/Equipment	5,882	0	5,882
	Total:	1,628,033	(17,889)	1,610,145
Accounting & Audit Coordination				
1000	Personal Services	800,003	(5,629)	794,374
2000	Employee Benefits	478,180	(20,017)	458,163
3000	Professional Technical Services	50,124	0	50,124
4000/5000	Property/Transportation/Communication	13,705	0	13,705
6000/7000	Materials/Supplies/Books/Equipment	10,066	7,801	17,867
8000/9000	Other	0	0	0
	Total:	1,352,078	(17,845)	1,334,232
Financial Services				
1000	Personal Services	1,626,552	0	1,626,552
2000	Employee Benefits	1,028,380	(32,548)	995,832
3000	Professional Technical Services	317,943	0	317,943
4000/5000	Property/Transportation/Communication	46,360	0	46,360
6000/7000	Materials/Supplies/Books/Equipment	29,718	0	29,718
	Total:	3,048,953	(32,548)	3,016,406
Grants Development and Compliance Office				
1000	Personal Services	153,189	0	153,190
2000	Employee Benefits	107,905	2,400	110,305
3000	Professional Technical Services	21,021	0	21,021
4000/5000	Property/Transportation/Communication	40,000	0	40,000
6000/7000	Materials/Supplies/Books/Equipment	34,964	0	34,964
	Total:	357,079	2,400	359,479
Procurement Office				
1000	Personal Services	572,195	6,196	578,391
2000	Employee Benefits	382,429	(8,893)	373,535
3000	Professional Technical Services	68,221	0	68,221
4000/5000	Property/Transportation/Communication	16,081	0	16,081
6000/7000	Materials/Supplies/Books/Equipment	14,579	0	14,579
	Total:	1,053,505	(2,698)	1,050,807
Facilities & Operations				
1000	Personal Services	3,790,661	(193,167)	3,597,494
2000	Employee Benefits	2,319,150	(271,137)	2,048,013
3000	Professional Technical Services	462,022	0	462,022
4000/5000	Property/Transportation/Communication	10,334	0	10,334
6000/7000	Materials/Supplies/Books/Equipment	40,356	0	40,356
	Total:	6,622,523	(464,304)	6,158,219

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		Council 2014/2015 5/5/2014	Adjustments	Adopted 2014/2015 6/30/2014
Transportation -- Administration				
1000	Personal Services	1,469,860	405,402	1,875,262
2000	Employee Benefits	939,674	203,280	1,142,954
3000	Professional Technical Services	914,200	(640,094)	274,106
4000/5000	Property/Transportation/Communication	54,410	0	54,410
6000/7000	Materials/Supplies/Books/Equipment	34,255	0	34,255
	Total:	3,412,398	(31,412)	3,380,987
Warehouse - Distribution				
1000	Personal Services	528,490	(319)	528,172
2000	Employee Benefits	416,314	(1,364)	414,951
4000/5000	Property/Transportation/Communication	80,000	0	80,000
6000/7000	Materials/Supplies/Books/Equipment	97,000	0	97,000
	Total:	1,121,805	(1,682)	1,120,123
Office of Chief Talent Officer				
1000	Personal Services	555,989	0	555,989
2000	Employee Benefits	299,283	(8,623)	290,660
3000	Professional Technical Services	46,536	0	46,536
4000/5000	Property/Transportation/Communication	857	0	857
6000/7000	Materials/Supplies/Books/Equipment	15,471	0	15,471
	Total:	918,136	(8,623)	909,513
Teacher Effectiveness				
1000	Personal Services	720,452	74,403	794,855
2000	Employee Benefits	435,646	32,009	467,655
6000/7000	Materials/Supplies/Books/Equipment	30,000	0	30,000
	Total:	1,186,098	106,412	1,292,510
Organizational Development				
1000	Personal Services	0	0	0
2000	Employee Benefits	0	0	0
6000/7000	Materials/Supplies/Books/Equipment	0	0	0
	Total:	0	0	0
Strategic Placement				
1000	Personal Services	1,242,015	89,910	1,331,925
2000	Employee Benefits	822,769	16,050	838,819
3000	Professional Technical Services	101,000	0	101,000
4000/5000	Property/Transportation/Communication	2,431	0	2,431
6000/7000	Materials/Supplies/Books/Equipment	46,098	0	46,098
	Total:	2,214,314	105,960	2,320,273
Employee Relations				
1000	Personal Services	870,060	0	870,060
2000	Employee Benefits	513,794	(17,773)	496,020
3000	Professional Technical Services	80,748	0	80,748
6000/7000	Materials/Supplies/Books/Equipment	12,585	0	12,585
	Total:	1,477,187	(17,773)	1,459,413

SCHOOL DISTRICT OF PHILADELPHIA
OPERATING BUDGET APPROPRIATIONS BY FUNCTIONAL ORGANIZATION

		Council 2014/2015 5/5/2014	Adjustments	Adopted 2014/2015 6/30/2014
Employee Supports				
1000	Personal Services	1,218,685	0	1,218,685
2000	Employee Benefits	867,856	(36,205)	831,651
3000	Professional Technical Services	154,042	0	154,042
4000/5000	Property/Transportation/Communication	891	0	891
6000/7000	Materials/Supplies/Books/Equipment	13,279	0	13,279
	Total:	2,254,753	(36,205)	2,218,548
Office of Chief IT Officer				
1000	Personal Services	169,704	29,641	199,345
2000	Employee Benefits	99,380	7,945	107,326
3000	Professional Technical Services	0	0	0
4000/5000	Property/Transportation/Communication	0	0	0
6000/7000	Materials/Supplies/Books/Equipment	0	0	0
	Total:	269,084	37,587	306,671
Information Systems				
1000	Personal Services	2,111,741	0	2,111,741
2000	Employee Benefits	1,259,756	(47,107)	1,212,649
3000	Professional Technical Services	536,279	0	536,279
4000/5000	Property/Transportation/Communication	5,678	0	5,678
6000/7000	Materials/Supplies/Books/Equipment	324,786	0	324,786
8000/9000	Other	0	0	0
	Total:	4,238,240	(47,107)	4,191,132
Technology Services				
1000	Personal Services	1,763,726	0	1,763,726
2000	Employee Benefits	1,039,519	(35,617)	1,003,902
3000	Professional Technical Services	2,780,755	0	2,780,755
4000/5000	Property/Transportation/Communication	2,155,400	0	2,155,400
6000/7000	Materials/Supplies/Books/Equipment	3,326,000	0	3,326,000
8000/9000	Other	(3,200,000)	0	(3,200,000)
	Total:	7,865,400	(35,617)	7,829,783
IT Help Desk & Tech Support				
1000	Personal Services	703,929	0	703,929
2000	Employee Benefits	488,656	(14,334)	474,323
3000	Professional Technical Services	10,000	0	10,000
4000/5000	Property/Transportation/Communication	6,000	0	6,000
6000/7000	Materials/Supplies/Books/Equipment	144,445	0	144,445
	Total:	1,353,031	(14,334)	1,338,697
Office of Education Technology				
1000	Personal Services	429,175	0	429,175
2000	Employee Benefits	251,865	(8,023)	243,842
4000/5000	Property/Transportation/Communication	2,654	0	2,654
6000/7000	Materials/Supplies/Books/Equipment	5,700	0	5,700
	Total:	689,394	(8,023)	681,371

SCHOOL DISTRICT OF PHILADELPHIA
OPERATING BUDGET APPROPRIATIONS BY FUNCTIONAL ORGANIZATION

		Council 2014/2015 5/5/2014	Adjustments	Adopted 2014/2015 6/30/2014
Strategic Analytics				
1000	Personal Services	464,233	0	464,233
2000	Employee Benefits	286,369	(12,480)	273,889
3000	Professional Technical Services	4,500	0	4,500
4000/5000	Property/Transportation/Communication	10,000	0	10,000
6000/7000	Materials/Supplies/Books/Equipment	1,351	0	1,351
	Total:	766,454	(12,480)	753,974
Research & Evaluation				
1000	Personal Services	514,766	0	514,766
2000	Employee Benefits	304,352	(13,224)	291,128
3000	Professional Technical Services	103,000	0	103,000
4000/5000	Property/Transportation/Communication	20,000	0	20,000
6000/7000	Materials/Supplies/Books/Equipment	0	0	0
8000/9000	Other	(350,000)	0	(350,000)
	Total:	592,117	(13,224)	578,893
Office of the Superintendent - CEO				
1000	Personal Services	881,850	103,521	985,371
2000	Employee Benefits	458,922	43,278	502,200
3000	Professional Technical Services	172,880	0	172,880
4000/5000	Property/Transportation/Communication	91,962	0	91,962
6000/7000	Materials/Supplies/Books/Equipment	15,849	0	15,849
	Total:	1,621,463	146,800	1,768,262
Chief Safety Officer				
1000	Personal Services	270,359	0	270,359
2000	Employee Benefits	156,686	(4,454)	152,232
3000	Professional Technical Services	40,000	0	40,000
4000/5000	Property/Transportation/Communication	1,100	0	1,100
6000/7000	Materials/Supplies/Books/Equipment	26,956	0	26,956
	Total:	495,101	(4,454)	490,647
Strategy Delivery Unit				
1000	Personal Services	339,742	0	339,742
2000	Employee Benefits	215,837	(9,031)	206,806
	Total:	555,579	(9,031)	546,548
Strategic Partnerships Officer				
1000	Personal Services	340,662	2,063	342,725
2000	Employee Benefits	182,298	10,652	192,950
3000	Professional Technical Services	50,000	0	50,000
4000/5000	Property/Transportation/Communication	10,000	0	10,000
6000/7000	Materials/Supplies/Books/Equipment	10,000	0	10,000
8000/9000	Other	0	(88,462)	(88,462)
	Total:	592,960	(75,747)	517,213

SCHOOL DISTRICT OF PHILADELPHIA
OPERATING BUDGET APPROPRIATIONS BY FUNCTIONAL ORGANIZATION

		Council 2014/2015 5/5/2014	Adjustments	Adopted 2014/2015 6/30/2014
General Counsel's Office				
1000	Personal Services	1,886,285	0	1,886,285
2000	Employee Benefits	1,100,725	(38,998)	1,061,727
3000	Professional Technical Services	4,659,378	0	4,659,378
4000/5000	Property/Transportation/Communication	39,971	0	39,971
6000/7000	Materials/Supplies/Books/Equipment	36,384	0	36,384
	Total:	7,722,743	(38,998)	7,683,745
Communications Office				
1000	Personal Services	977,869	390	978,259
2000	Employee Benefits	581,528	(19,279)	562,249
3000	Professional Technical Services	370,537	0	370,537
4000/5000	Property/Transportation/Communication	80,243	0	80,243
6000/7000	Materials/Supplies/Books/Equipment	122,080	0	122,080
	Total:	2,132,256	(18,888)	2,113,368
School Reform Commission				
1000	Personal Services	454,023	0	454,023
2000	Employee Benefits	276,882	(10,748)	266,133
3000	Professional Technical Services	245,984	0	245,984
4000/5000	Property/Transportation/Communication	32,047	0	32,047
6000/7000	Materials/Supplies/Books/Equipment	7,000	0	7,000
	Total:	1,015,936	(10,748)	1,005,187
Auditing Services				
1000	Personal Services	201,947	0	201,947
2000	Employee Benefits	133,321	(2,904)	130,416
4000/5000	Property/Transportation/Communication	3,258	0	3,258
6000/7000	Materials/Supplies/Books/Equipment	2,742	0	2,742
	Total:	341,268	(2,904)	338,363
Inspector General's Office				
1000	Personal Services	260,650	0	260,650
2000	Employee Benefits	168,369	(7,245)	161,124
3000	Professional Technical Services	500	0	500
4000/5000	Property/Transportation/Communication	907	0	907
6000/7000	Materials/Supplies/Books/Equipment	1,262	0	1,262
	Total:	431,688	(7,245)	424,443
District Support for Property Tax Assessment				
3000	Professional Technical Services	0	0	0
	Total:	0	0	0
Temporary Borrowing				
3000	Professional Technical Services	454,800	(1,100)	453,700
4000/5000	Property/Transportation/Communication	15,000	0	15,000
8000/9000	Other	2,906,900	(675,400)	2,231,500
	Total:	3,376,700	(676,500)	2,700,200
Learning Network Schools				
1000	Personal Services	1,160,938	0	1,160,938
2000	Employee Benefits	583,565	(13,285)	570,280
	Total:	1,744,502	(13,285)	1,731,217

SCHOOL DISTRICT OF PHILADELPHIA
OPERATING BUDGET APPROPRIATIONS BY FUNCTIONAL ORGANIZATION

		Council 2014/2015 5/5/2014	Adjustments	Adopted 2014/2015 6/30/2014
New School Models				
1000	Personal Services	86,431	0	86,431
2000	Employee Benefits	50,299	(1,771)	48,528
	Total:	136,730	(1,771)	134,959
Alternative Education Admin				
1000	Personal Services	878,656	(123,876)	754,780
2000	Employee Benefits	560,890	(100,712)	460,178
3000	Professional Technical Services	0	0	0
4000/5000	Property/Transportation/Communication	3,219	0	3,219
6000/7000	Materials/Supplies/Books/Equipment	49,006	0	49,006
	Total:	1,491,771	(224,588)	1,267,183
Chief of Schools Office				
1000	Personal Services	242,230	0	242,230
2000	Employee Benefits	144,313	(5,345)	138,968
	Total:	386,543	(5,345)	381,198
Government Relations Office				
1000	Personal Services	104,500	0	104,500
2000	Employee Benefits	57,272	(1,737)	55,535
	Total:	161,772	(1,737)	160,035
External Relations Office				
1000	Personal Services	107,500	21,500	129,000
2000	Employee Benefits	58,429	6,606	65,035
	Total:	165,929	28,106	194,035
Customer Service				
1000	Personal Services	360,702	0	360,702
2000	Employee Benefits	206,977	(7,056)	199,921
3000	Professional Technical Services	5,345	0	5,345
4000/5000	Property/Transportation/Communication	10,622	0	10,622
6000/7000	Materials/Supplies/Books/Equipment	21,582	0	21,582
	Total:	605,228	(7,056)	598,172
Multilingual Service & Supports				
1000	Personal Services	113,490	0	113,490
2000	Employee Benefits	60,741	(1,720)	59,021
3000	Professional Technical Services	109,000	0	109,000
4000/5000	Property/Transportation/Communication	3,475	0	3,475
6000/7000	Materials/Supplies/Books/Equipment	3,000	0	3,000
	Total:	289,706	(1,720)	287,986
Parent Coordination & Services				
1000	Personal Services	917,979	(21,500)	896,479
2000	Employee Benefits	705,577	(33,777)	671,800
3000	Professional Technical Services	101,514	0	101,514
4000/5000	Property/Transportation/Communication	25,800	0	25,800
6000/7000	Materials/Supplies/Books/Equipment	42,032	0	42,032
	Total:	1,792,901	(55,277)	1,737,624

SCHOOL DISTRICT OF PHILADELPHIA
OPERATING BUDGET APPROPRIATIONS BY FUNCTIONAL ORGANIZATION

		Council 2014/2015 5/5/2014	Adjustments	Adopted 2014/2015 6/30/2014
Undistributed Budgetary Adjustments - Other				
1000	Personal Services	1,608,770	(163,684)	1,445,086
2000	Employee Benefits	(9,951,434)	9,227,261	(724,173)
3000	Professional Technical Services	(4,131,799)	0	(4,131,799)
4000/5000	Property/Transportation/Communication	425,000	1,500	426,500
6000/7000	Materials/Supplies/Books/Equipment	0	0	0
8000/9000	Other	(57,949,956)	43,713,311	(14,236,645)
	Total:	(69,999,419)	52,778,388	(17,221,031)
Budget Reductions - Instructional & Instructional Support				
8000/9000	Other	(72,478,679)	72,478,679	0
	Total:	(72,478,679)	72,478,679	0
Budget Reductions - Pupil & Family Support				
8000/9000	Other	(2,401,994)	2,401,994	0
	Total:	(2,401,994)	2,401,994	0
Budget Reductions - Operating Support				
8000/9000	Other	(15,295,419)	15,295,419	0
	Total:	(15,295,419)	15,295,419	0
Budget Reductions - Non District Operated Schools				
8000/9000	Other	0	0	0
	Total:	0	0	0
Budget Reductions - Administration				
8000/9000	Other	(6,000,000)	6,000,000	0
	Total:	(6,000,000)	6,000,000	0
Budget Reductions - Pension Reform				
8000/9000	Other	0	0	0
	Total:	0	0	0
Budget Reductions - Other Gap Closing Measures				
8000/9000	Other	0	0	0
	Total:	0	0	0
Total				
1000	Personal Services	767,318,692	(10,226,576)	757,092,115
2000	Employee Benefits	515,361,497	(8,386,893)	506,974,604
3000	Professional Technical Services	82,743,554	2,369,135	85,112,689
4000/5000	Property/Transportation/Communication	929,883,856	2,431,182	932,315,038
6000/7000	Materials/Supplies/Books/Equipment	74,046,943	751,068	74,798,011
8000/9000	Other	125,180,778	132,701,264	257,882,042
	Total:	2,494,535,320	119,639,180	2,614,174,500

SRC-2
June 30, 2014

To: Members of the School Reform Commission

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

RE: Adopts a Capital Budget for 2014/2015 and a Capital Program for 2015-2020

WHEREAS, Section 12-304 of the Home Rule Charter requires the School District to adopt a Capital Program which is comprised of a Capital Budget for the ensuing fiscal year and capital expenditures planned for the ensuing five years no later than the date of adoption of the Operating Budget, and

RESOLVED, That the Capital Budget for Fiscal Year 2015 be adopted in the amount of \$166,358,808, and be it

FURTHER RESOLVED, That the Proposed Six-Year Capital Program for Fiscal Years 2015-2020 as set forth in the Summary Exhibit be adopted in the amount of \$938,245,791, and be it

FURTHER RESOLVED, That the individual projects included in the Fiscal Year 2015 Capital Budgets must be authorized by separate resolutions of the School Reform Commission prior to implementation.

CAPITAL PROJECT FUND 2015-2020

CATEGORY/PROJECT	CIP - Adopted FY2015	CIP - Projected FY2016	CIP - Projected FY2017	CIP - Projected FY2018	CIP - Projected FY2019	CIP - Projected FY2020	Project/Category Totals
MAJOR RENOVATIONS							
High Schools							
Franklin Learning Center							0
Widener (Toilet Modernization)							0
Widener (Life Skills, HVAC, Electrical, and Exterior)	5,983,824	1,637,628					7,621,452
Other Locations	4,279,564	6,509,156	35,753,388	26,643,749	14,006,532	14,000,000	101,192,389
Sub-total	10,263,388	8,146,784	35,753,388	26,643,749	14,006,532	14,000,000	108,813,841
Elementary Schools							
Ferguson	750,608	1,220,516					1,971,124
Sub-total	750,608	1,220,516	0	0	0	0	1,971,124
NEW ADDITIONS							
High Schools							
Dobbins	11,405,538	33,990,473					45,396,011
Sub-total	11,405,538	33,990,473	0	0	0	0	45,396,011
Elementary Schools							
Bridesburg							0
Kearny							0
Sub-total	0	0	0	0	0	0	0
CLASSROOM MODERNIZATIONS							
Elementary Schools							
Bartram (CTE upgrades)							0
Franklin (CTE upgrades)	164,025	1,035,975					1,200,000
King (CTE upgrades)							0
Kensington Health Science							0
McCall							0
Rhodes E.W.							0
Various Locations		214,025	3,000,000	3,000,000	3,000,000	3,000,000	12,214,025
Sub-total	164,025	1,250,000	3,000,000	3,000,000	3,000,000	3,000,000	13,414,025
CAPITAL LIFE CYCLE REPLACEMENTS							
Automatic Temperature Control Replacements							
Various Locations	161,850	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,161,850
Sub-total	161,850	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,161,850
HVAC IMPROVEMENTS							
Boiler Replacements							
Conwell	2,471,080	560,920					3,032,000
King	4,785,171						4,785,171
Lea	1,014,721						1,014,721
Penn Treaty	906,166						906,166
Pennypacker							0
Saul							0

CAPITAL PROJECT FUND 2015-2020

CATEGORY/PROJECT	CIP - Adopted FY2015	CIP - Projected FY2016	CIP - Projected FY2017	CIP - Projected FY2018	CIP - Projected FY2019	CIP - Projected FY2020	Project/Category Totals
<u>CAPITAL LIFE CYCLE REPLACEMENTS (continued)</u>							
Boiler Replacements (continued)							
Southwark		407,989	3,492,011				3,900,000
Stetson							0
Other Locations	858,160	520,513	5,000,000	5,000,000	5,000,000	5,000,000	21,378,673
Sub-total	10,035,298	1,489,422	8,492,011	5,000,000	5,000,000	5,000,000	35,016,731
Chiller Replacements							
Clemente	958,708	50,458					1,009,166
Day	158,100						158,100
Duckrey	1,347,141						1,347,141
Edmonds H.R.	492,961						492,961
Feltonville Intermediate School	279,361	53,211					332,572
Greenfield							0
McKinley	887,371	32,212					919,583
Meehan		530,100	419,900				950,000
Moffet	311,600						311,600
Widener							0
Other Locations		833,333	2,000,000	2,000,000	2,000,000	2,000,000	8,833,333
Sub-total	4,435,242	1,499,314	2,419,900	2,000,000	2,000,000	2,000,000	14,354,456
<u>ELECTRICAL SYSTEMS</u>							
Electrical Distribution Replacements							
Adaire	43,217	705,871	74,097				823,185
Clymer							0
Cramp	1,447,120	131,714					1,578,834
Frankford	1,498,237						1,498,237
McCall	963,176	101,107					1,064,283
Rhodes E.W.	1,603,019	56,282					1,659,301
Washington, George HS							0
Other Locations	188,854	3,333,333	8,000,000	8,000,000	8,000,000	8,000,000	35,522,187
Sub-total	5,743,623	4,328,307	8,074,097	8,000,000	8,000,000	8,000,000	42,146,027
Elevator Replacements							
Cook-Wissahickon		18,828	310,122				328,950
Elkin		16,894	304,892				321,786
Greenberg	84,000	258,000					342,000
Hill J.E.	90,000	202,000					292,000
Kenderton	228,000	259,704					487,704
Longstreth	42,000	358,000					400,000
Penn Treaty	224,354	423,646					648,000
South Philadelphia	635,094	813,787					1,448,881
Other Locations		1,250,000	3,000,000	3,000,000	3,000,000	3,000,000	13,250,000
Sub-total	1,303,448	3,600,859	3,615,014	3,000,000	3,000,000	3,000,000	17,519,321

CAPITAL PROJECT FUND 2015-2020

CATEGORY/PROJECT	CIP - Adopted FY2015	CIP - Projected FY2016	CIP - Projected FY2017	CIP - Projected FY2018	CIP - Projected FY2019	CIP - Projected FY2020	Project/Category Totals
CAPITAL LIFE CYCLE REPLACEMENTS (continued)							
Emergency Generator Replacements							
Dick							0
Masterman							0
Spring Garden	203,712						203,712
Sulzberger	565,657						565,657
Other Locations	1,798,497	1,916,147	4,000,000	4,000,000	4,000,000	4,000,000	19,714,644
Sub-total	2,567,866	1,916,147	4,000,000	4,000,000	4,000,000	4,000,000	20,484,013
ReLighting							
Bartram	3,308,891	68,310					3,377,201
Central							0
Mayfair	1,583,800						1,583,800
Other Locations	9,889,200	4,421,600					14,310,800
Sub-total	14,781,891	4,489,910	0	0	0	0	19,271,801
Fire Alarm System Replacements							
Central	721,703	84,324					806,027
Lankenau	252,239	27,942					280,181
Martin	214,346						214,346
Meehan							0
McMichael							0
Pollock	248,830	27,564					276,394
Potter-Thomas	55,418						55,418
Wagner							0
Other Locations		1,250,000	8,000,000	8,000,000	8,000,000	8,000,000	33,250,000
Sub-total	1,492,536	1,389,830	8,000,000	8,000,000	8,000,000	8,000,000	34,882,366
Window Replacements							
Decatur							0
Gompers	762,274	320,350					1,082,624
Lamberton	2,053,524	190,765					2,244,289
Solis Cohen	808,381						808,381
Other Locations	231,073	3,333,333	8,000,000	8,000,000	8,000,000	8,000,000	35,564,406
Sub-total	3,855,252	3,844,448	8,000,000	8,000,000	8,000,000	8,000,000	39,699,700
Interior Door Replacement							
Tilden	240,786	644,214					885,000
Various Locations		5,498,469	5,000,000	5,000,000	5,000,000	5,000,000	25,498,469
Sub-total	240,786	6,142,683	5,000,000	5,000,000	5,000,000	5,000,000	26,383,469
Exterior Door Replacements							
Other Locations	572,219	833,333	2,000,000	2,000,000	2,000,000	2,000,000	9,405,552
Sub-total	572,219	833,333	2,000,000	2,000,000	2,000,000	2,000,000	9,405,552
Roof Replacements							
Bartram	370,925						370,925
Catherine							0
CEP Hunting Park	1,562,449						1,562,449

CAPITAL PROJECT FUND 2015-2020

CATEGORY/PROJECT	CIP - Adopted FY2015	CIP - Projected FY2016	CIP - Projected FY2017	CIP - Projected FY2018	CIP - Projected FY2019	CIP - Projected FY2020	Project/Category Totals
CAPITAL LIFE CYCLE REPLACEMENTS (continued)							
Roof Replacements (continued)							
Comegys	1,316,800						1,316,800
Fox Chase							0
Furness	1,249,960						1,249,960
Lamberton							0
Leeds	1,733,849						1,733,849
Mayfair							0
Rush							0
Sheridan							0
Stoddart Fleisher	1,351,969	108,093					1,460,062
Sulzberger	399,556						399,556
Wagner	1,799,413						1,799,413
Other Locations	2,347,875						2,347,875
Sub-total	12,132,796	4,190,845	10,000,000	10,000,000	10,000,000	10,000,000	56,323,641
SITE IMPROVEMENTS							
Greening Initiative							
Cramp	175,000						175,000
Lea							0
Prince Hall							0
Stormwater Management Incentive Program	332,500						332,500
Other Locations Building Demolition	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	6,000,000
Other Campus Park Locations	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Other Green Initiative Locations	825,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,825,000
Sub-total	2,432,500	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	12,932,500
Paving Replacements							
Fels							0
Sub-total	0	0	0	0	0	0	0
Athletic Fields / Fieldhouses / Gyms							
West Philadelphia	924,968						924,968
Sub-total	924,968	0	0	0	0	0	924,968
EXTERIOR / STRUCTURAL RENOVATIONS							
Exterior / Structural Renovations							
Bryant	1,234,827	274,485					1,509,312
Carver G.W.	2,143,014	199,078					2,342,092
Catherine	49,809	898,941					948,750
Creighton	308,867	13,778					322,645
Edmonds FS	350,442						350,442
Germantown	258,000						258,000
Harding	1,484,590	575,482					2,060,072
Heston	280,710	77,898					358,608
Locke	159,561	54,097					213,658
Lowell	1,165,803	451,908					1,617,711
McClure	49,809	898,941					948,750

CAPITAL PROJECT FUND 2015-2020

CATEGORY/PROJECT	CIP - Adopted FY2015	CIP - Projected FY2016	CIP - Projected FY2017	CIP - Projected FY2018	CIP - Projected FY2019	CIP - Projected FY2020	Project/Category Totals
<u>CAPITAL LIFE CYCLE REPLACEMENTS (continued)</u>							
<u>EXTERIOR / STRUCTURAL RENOVATIONS (continued)</u>							
Exterior / Structural Renovations							
McMichael							0
Peirce T.M.	203,948	819,052					1,023,000
Richmond	913,807	271,854					1,185,661
Smedley	405,727						405,727
Southwark	1,707,390	509,767					2,217,157
Taggart	404,850						404,850
Taylor	511,960						511,960
Washington, George ES	1,129,492	406,343					1,535,835
Washington, Martha ES	635,216	492,330					1,127,546
Webster	719,093	728,144					1,447,237
Other Locations	5,927,504	17,556,472	17,493,607	8,000,000	8,000,000	8,000,000	64,977,583
Sub-total	20,044,419	24,228,570	17,493,607	8,000,000	8,000,000	8,000,000	85,766,596
<u>CODE COMPLIANCE</u>							
Other Code Compliance	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	12,000,000
Sub-total	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	12,000,000
<u>DEFERRED MAINTENANCE</u>							
South Philadelphia HS							0
Other Deferred Maintenance	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	15,000,000
Sub-total	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	15,000,000
<u>SECURITY EQUIPMENT</u>							
Security Equipment	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
Sub-total	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
<u>CAFETERIA EQUIPMENT (FOOD SERVICE)</u>							
Cafeteria Equipment							0
Sub-total	0	0	0	0	0	0	0
<u>ON-GOING CONDITION ASSESSMENTS</u>							
On-going Condition Assessments	2,600,000				1,200,000	1,200,000	5,000,000
Sub-total	2,600,000	0	0	0	1,200,000	1,200,000	5,000,000
<u>TECHNOLOGY</u>							
Educational Technology	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	7,200,000
Enterprise Resource Planning			4,000,000	4,000,000	4,000,000	0	12,000,000
Information Systems	3,093,700	3,093,700	3,093,700	3,093,700	3,093,700	3,093,700	18,562,200
Student Information Center	2,500,000	6,000,000	6,000,000				14,500,000
Technology Services	6,821,000	6,821,000	6,821,000	6,821,000	6,821,000	6,821,000	40,926,000
Sub-total	13,614,700	17,114,700	21,114,700	15,114,700	15,114,700	11,114,700	93,188,200
<u>FACILITIES MANAGEMENT & SERVICES</u>							
Facilities Equipment	2,000,000						2,000,000
Sub-total	2,000,000	0	0	0	0	0	2,000,000
<u>TRANSPORTATION: Fleet Management</u>							
Transportation Routing & GPS System Upgrade							0

CAPITAL PROJECT FUND 2015-2020

CATEGORY/PROJECT	CIP - Adopted FY2015	CIP - Projected FY2016	CIP - Projected FY2017	CIP - Projected FY2018	CIP - Projected FY2019	CIP - Projected FY2020	Project/Category Totals
CAPITAL LIFE CYCLE REPLACEMENTS (continued)							
TRANSPORTATION: Fleet Management (continued)							
Bus Fleet Modernization	2,195,200	2,195,200	2,195,200	2,195,200	2,195,200	2,195,200	13,171,200
Non-Bus Fleet Modernization (Cars & Vans)	502,400	502,400	502,400	502,400	502,400	502,400	3,014,400
Sub-total	2,697,600	2,697,600	2,697,600	2,697,600	2,697,600	2,697,600	16,185,600
<hr/>							
Total Project Cost	128,970,554	131,223,742	148,510,317	119,306,049	107,868,832	103,862,300	739,741,793
<hr/>							
ENVIRONMENTAL SUPPORT SERVICES							
Asbestos Abatement							
Asbestos Abatement - Support Services (A-Team)	3,474,364	3,578,595	3,685,953	3,796,532	3,910,428	3,910,428	22,356,300
Bartram							0
Creighton							0
Dobbins	663,000						663,000
Edmonds FS							0
Lea							0
Leeds	85,000						85,000
Mayfair							0
Northeast HS							0
Passyunk Bus Garage							0
Southwark							0
Other Locations	3,086,978	4,026,728	4,228,064	4,439,467	4,439,467	4,661,440	24,882,144
Consultant & Analytical Services							
Asbestos Abatement	1,200,000	1,236,000	1,273,080	1,311,272	1,350,610	1,350,610	7,721,572
Asbestos Abatement Time & Material							0
Geotechnical Services							
	520,950	536,579	552,676	569,256	586,334	586,334	3,352,129
PCB Transformers							
Girls HS							0
Strawberry Mansion							0
Northeast HS	2,000,000						2,000,000
Franklin		1,000,000					1,000,000
Total Environmental Support Services	11,030,292	10,377,902	9,739,773	10,116,527	10,286,839	10,508,812	62,060,145
<hr/>							
ADMINISTRATION SUPPORT SERVICES							
Office of Capital Programs and Support Services							
Office of Capital Programs	1,318,910	1,399,232	1,441,209	1,484,445	1,484,445	1,528,978	8,657,218
Office of Design	1,287,640	1,366,057	1,407,039	1,449,250	1,449,250	1,492,728	8,451,964
Office of Construction	2,388,351	2,533,802	2,609,816	2,688,110	2,688,110	2,768,753	15,676,942
Office of Contract Management	343,306	364,213	375,140	386,394	386,394	397,986	2,253,433
Office of Design Support Services	1,923,483	2,473,078					4,396,561
Office of Construction Support Services	971,858						971,858
Office of Contract Management Support Services	1,023,167	767,375					1,790,542

CAPITAL PROJECT FUND 2015-2020

CATEGORY/PROJECT	CIP - Adopted FY2015	CIP - Projected FY2016	CIP - Projected FY2017	CIP - Projected FY2018	CIP - Projected FY2019	CIP - Projected FY2020	Project/Category Totals
<u>ADMINISTRATION SUPPORT SERVICES (continued)</u>							
Environmental Services							
Office of Environmental Management & Services	412,559	437,684	450,815	464,339	478,269	492,617	2,736,283
Facilities Planning & Space Management							
Office of Grade & Space Planning	298,875	317,076	326,588	336,386	336,386	346,478	1,961,789
Office of Real Property Management Services	255,166	270,706	278,827	287,192	287,192	295,808	1,674,891
Accounting Services							
	108,532	115,142	118,596	122,154	122,154	125,819	712,397
Auditing Services							
	118,711	125,940	129,718	133,610	133,610	137,618	779,207
Office of Facilities Management & Services							
	90,777	96,305	99,194	102,170	102,170	105,235	595,851
Office of General Counsel							
	302,537	320,961	330,590	340,508	340,508	350,723	1,985,827
Office of Procurement Services							
M/WBE Compliance Monitoring	220,000	220,000	220,000	220,000	220,000	220,000	1,320,000
Total Administrative Support Services	11,063,872	10,807,571	7,787,531	8,014,558	8,028,488	8,262,743	53,964,763
<u>BOND ISSUANCE COSTS</u>							
Bond Issuance Cost	3,437,000	3,437,000	3,437,000	3,437,000	3,437,000	3,437,000	20,622,000
<u>PROGRAM RESERVES</u>							
Contingency for Emergencies	11,857,090	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	61,857,090
GRAND TOTAL	166,358,808	165,846,214	179,474,621	150,874,134	139,621,159	136,070,855	938,245,791
Proposed 2015-2020 Capital Program							938,245,791
<u>CAPITAL FUNDING RESOURCES</u>							
G. O. Bond							
8S06 (6/30/13 Balance of SPBA 2006)	237,558						237,558
8E08 (6/30/13 Balance of Series E 2008)	3,925,461						3,925,461
8B10 (6/30/13 Balance of Series B - BABs)	5,744,291						5,744,291
8Q11 (6/30/13 Balance of QSCAB 2011)	87,057,278						87,057,278
8B11 (6/30/13 Balance of Series B 2011)	12,187,338						12,187,338
Sub-total	109,151,926						109,151,926
Other Revenues:							
Stormwater Management Incentive Program Grant							0
Interest & Other Miscellaneous Revenue	400,000	400,000	400,000	400,000	400,000	400,000	2,400,000
State Share of Social Security & Retirement	425,000	425,000	425,000	425,000	425,000	425,000	2,550,000
Future Bond Funds	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000	960,000,000
Total Revenue	160,825,000	160,825,000	160,825,000	160,825,000	160,825,000	160,825,000	964,950,000

SRC-3D
June 30, 2014

To: Members of the School Reform Commission

From: Matthew E. Stanski, Chief Financial Officer

Re: Approval of Agreement with the Philadelphia Intermediate Unit to Provide Educational Program and Auxiliary Services to Nonpublic School Students for 2014/2015

WHEREAS, School Reform Commission of the School District of Philadelphia adopts an Operating Budget on May 29, 2014, including appropriations for the Intermediate Unit for the fiscal year 2014/15 in the amount of \$332,172,170;

Therefore, be it

RESOLVED, that the School Reform Commission of the School District of Philadelphia be authorized to enter into an agreement with the Philadelphia Intermediate Unit Board of Directors whereby the Philadelphia School District will provide all professional and non-professional personal services, all materials, supplies, books and equipment necessary for a complete educational program in Special Education Programs, Transportation for Special Education, Management Services and Auxiliary Services to Non-Public Students. All services provided by the School District will comply with State statutes and any decrees by a court of competent jurisdiction. The programs provided in conjunction with this contract will not exceed the following: Special Education \$255,492,170, Transportation for Special Education \$62,366,000 and Auxiliary Services to Non-Public School Students \$14,314,000 during the 2014/15 fiscal period.

IU-1D
June 30, 2014

To: Directors of the Philadelphia Intermediate Unit

From: Matthew Stanski, Chief Financial Officer

Re: Adoption of the Philadelphia Intermediate Unit Budget for 2014/2015

WHEREAS, the Philadelphia Intermediate Unit (the “Intermediate Unit”, also known as IU Number 26) is legally required to adopt an Operating Budget by May 31, 2014; and

WHEREAS, the Philadelphia Intermediate Unit Board of Directors must adopt an Operating Budget for the fiscal year, commencing July 1, 2014, in which proposed obligations shall not exceed the amount of revenues available; and

Therefore, be it

RESOLVED, that the Intermediate Unit Board of Directors does hereby adopt an Operating Budget for Fiscal Year 2014/15, as reflected in the estimate of receipts herein set forth in Exhibit B and the estimates of obligations by functional organization herein set forth in Exhibit C for the Fiscal Year 2014/15; 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.

IU-2
June 30, 2014

To: Directors of the Philadelphia Intermediate Unit

From: Matthew E. Stanski, Chief Financial Officer

Re: Approval of Agreement with the Philadelphia School District to Provide Educational Program and Auxiliary Services to Nonpublic School Students

WHEREAS, the Philadelphia Intermediate Unit Board of Directors adopts an Operating Budget on May 29, 2014, including appropriations for the Intermediate Unit for the fiscal year 2014/15 in the amount of \$332,172,170;

Therefore, be it

RESOLVED, that the Philadelphia Intermediate Unit Board of Directors be authorized to enter into an agreement with the School Reform Commission of the School District of Philadelphia whereby the Philadelphia School District will provide all professional and non-professional personal services, all materials, supplies, books and equipment necessary for a complete educational program in Special Education Programs, Transportation for Special Education, Management Services and Auxiliary Services to Non-Public Students. All services provided by the School District will comply with State statutes and any decrees by a court of competent jurisdiction. The programs provided in conjunction with this contract will not exceed the following: Special Education \$255,492,170, Transportation for Special Education \$62,366,000 and Auxiliary Services to Non-Public School Students \$14,314,000 during the 2014/15 fiscal period.

SCHOOL DISTRICT OF PHILADELPHIA

TABLE OF CONTENTS FOR THE ADOPTING
RESOLUTION OF THE INTERMEDIATE UNIT BUDGET
FOR THE FISCAL YEAR 2014/2015

EXHIBIT

Comparative Statement of Revenues, Obligations and Changes in Fund Balance, Operating Budget	A
Intermediate Unit Budget Revenue and Sources	B
Intermediate Unit Budget Appropriations by Functional Organization	C

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

	Council 2014/2015 5/5/2014	Adjustments	Adopted 2014/2015 6/30/2014
<u>Intermediate Unit</u>			
Revenues			
Local Non Tax	408,000	2,000	410,000
State	110,012,000	(2,431,000)	107,581,000
Total Revenues	110,420,000	(2,429,000)	107,991,000
Obligations	334,854,500	(2,682,300)	332,172,200
Excess (Deficiency) of Revenues Over (Under) Obligations	(224,434,500)	253,300	(224,181,200)
Other Financing Sources	224,434,500	(253,300)	224,181,200
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Obligations and Other Financing Uses	0	0	0

EXHIBIT B

SCHOOL DISTRICT OF PHILADELPHIA
OPERATING BUDGET REVENUES AND SOURCES

<u>OPERATING REVENUES</u>	2014/2015 5/5/2014	INCREASE (DECREASE)	Adopted 2014/2015 6/30/14
	\$	\$	\$
<u>INTERMEDIATE UNIT</u>			
LOCAL NON TAX REVENUE			
Special Education Tuition	380,000	0	380,000
Special Education Trans. Interest	11,000	1,000	12,000
Act 89 - Non-Pub. School Interest	17,000	1,000	18,000
TOTAL - LOCAL NON TAX REVENUE	408,000	2,000	410,000
STATE REVENUE			
Special Education Program	4,921,000	0	4,921,000
Special Education Transportation	62,355,000	(1,000)	62,354,000
Act 89 - Non-Public School Prog.	14,380,000	(142,000)	14,238,000
Retirement	20,709,000	(1,678,000)	19,031,000
Social Security	7,647,000	(610,000)	7,037,000
TOTAL - STATE REVENUE	110,012,000	(2,431,000)	107,581,000
TOTAL - INTERMEDIATE UNIT REVENUE	110,420,000	(2,429,000)	107,991,000

SCHOOL DISTRICT OF PHILADELPHIA
INTERMEDIATE UNIT

		Council 2014/2015 5/5/2014	Adjustments	Adopted 2014/2015 06/30/14
Losses and Judgments				
8000/9000	Other	6,249,500	0	6,249,500
	Total:	6,249,500	0	6,249,500
Transportation -- Bus Attendants - Special Ed				
1000	Personal Services	7,688,816	(13,343)	7,675,473
2000	Employee Benefits	11,224,469	8,992	11,233,461
4000/5000	Property/Transportation/Communication	8,190,976	0	8,190,976
8000/9000	Other	(15,529,000)	0	(15,529,000)
	Total:	11,575,261	(4,351)	11,570,909
Transportation -- Special Education Services				
8000/9000	Other	62,366,000	0	62,366,000
	Total:	62,366,000	0	62,366,000
Special Education -- Gifted Education				
1000	Personal Services	0	0	0
2000	Employee Benefits	0	0	0
3000	Professional Technical Services	0	0	0
4000/5000	Property/Transportation/Communication	0	0	0
6000/7000	Materials/Supplies/Books/Equipment	0	0	0
	Total:	0	0	0
Special Ed High Incidence				
1000	Personal Services	57,548,398	(1,210,888)	56,337,510
2000	Employee Benefits	39,036,420	(1,656,016)	37,380,404
3000	Professional Technical Services	3,535,690	0	3,535,690
6000/7000	Materials/Supplies/Books/Equipment	152,775	0	152,775
8000/9000	Other	(7,100,000)	0	(7,100,000)
	Total:	93,173,283	(2,866,904)	90,306,379
Special Education -- Low Incidence				
1000	Personal Services	66,285,387	(2,146,420)	64,138,967
2000	Employee Benefits	57,627,994	(4,312,355)	53,315,639
3000	Professional Technical Services	5,379,658	0	5,379,658
4000/5000	Property/Transportation/Communication	3,451	0	3,451
6000/7000	Materials/Supplies/Books/Equipment	724,667	(58,780)	665,887
8000/9000	Other	0	0	0
	Total:	130,021,157	(6,517,555)	123,503,602

SCHOOL DISTRICT OF PHILADELPHIA
INTERMEDIATE UNIT

		Council 2014/2015	Adjustments	Adopted 2014/2015
		5/5/2014		06/30/14
Psychologists				
1000	Personal Services	9,364,239	0	9,364,239
2000	Employee Benefits	5,575,607	(103,267)	5,472,340
3000	Professional Technical Services	15,000	0	15,000
6000/7000	Materials/Supplies/Books/Equipment	10,200	0	10,200
	Total:	14,965,046	(103,267)	14,861,779
Services to Non-Public Schools -- Regular				
3000	Professional Technical Services	13,671,875	0	13,671,875
8000/9000	Other	191,907	(141,477)	50,430
	Total:	13,863,782	(141,477)	13,722,305
Grants Development and Compliance Office				
1000	Personal Services	153,189	0	153,190
2000	Employee Benefits	107,905	2,400	110,305
3000	Professional Technical Services	21,021	0	21,021
4000/5000	Property/Transportation/Communication	40,000	0	40,000
6000/7000	Materials/Supplies/Books/Equipment	34,964	0	34,964
	Total:	357,079	2,400	359,479
Auditing Services				
1000	Personal Services	141,578	0	141,578
2000	Employee Benefits	91,561	(1,923)	89,638
6000/7000	Materials/Supplies/Books/Equipment	1,000	0	1,000
	Total:	234,139	(1,923)	232,216
Undistributed Budgetary Adjustments - Other				
8000/9000	Other	9,000,000	0	9,000,000
	Total:	9,000,000	0	9,000,000
Total				
1000	Personal Services	141,181,608	(3,370,651)	137,810,956
2000	Employee Benefits	113,663,955	(6,062,168)	107,601,787
3000	Professional Technical Services	22,623,244	0	22,623,244
4000/5000	Property/Transportation/Communication	8,234,427	0	8,234,427
6000/7000	Materials/Supplies/Books/Equipment	923,606	(58,780)	864,826
8000/9000	Other	55,178,407	(141,477)	55,036,930
	Total:	341,805,247	(9,633,077)	332,172,170