

THE SCHOOL DISTRICT OF PHILADELPHIA

No. 602
Section: 600 Finances
Title: Budget Planning &
Engagement
Adopted: April 27, 1981
Revised: February 26, 2026

602 Budget Planning & Engagement

Purpose

The purpose of this policy is to outline The School District of Philadelphia's ("District") budget planning and engagement process.

Authority

The budget planning and engagement process shall be organized and planned to provide internal and external stakeholders an understanding of the financial needs of the District, and reflect the Board of Education's ("Board") goals and objectives concerning the education of District students.

Delegation of Responsibility

The Board directs the Superintendent, or their designee, to develop administrative procedures to implement this policy.

Mandatory Procedures

The duties of the School Controller, as prescribed by law, shall be exercised by the Superintendent or their designee. The Superintendent or their designee shall establish and maintain a system of accounts and expenditure controls in accordance with the budgets approved by the Board and in accordance with law.[1]

The District shall develop resources explaining how the District creates, allocates, and approves its budget.

The District shall develop an annual budget calendar that includes mandated budget timelines as well as the various internal processes and associated deadlines that drive the District's budget development process.

The District shall engage with internal and external stakeholders on the budget planning, development, and preparation process. Engagement activities shall include, but are not limited to: an annual budget survey, meetings with stakeholders on the annual budget process, and meetings with stakeholders on budget priorities. Internal and external stakeholders shall include, but are not limited to: students and families, school-based and central office personnel, external and community partner organizations, and city and state government partners.

The District shall consider questions of equity in all stages of planning and preparation of the budget, and how budgeting may be used to address historical underfunding in high-need schools and neighborhoods.

The Superintendent or designee and Chief Financial Officer shall report to the Board any serious financial implications arising from the budget plan.

Legal References:

1. Philadelphia Home Rule Charter - 12-403

Related Information:

- [C.F.R. § T. 34, Subt. B, Ch. VI, Pt. 668](#)
- [20 U.S.C. § 6301, et seq](#)
- [24 Pa C.S. § 8100, et seq](#)
- Philadelphia Home Rule Charter - 12-303
- Philadelphia Home Rule Charter - 12-306
- [Policy 811](#) - Bonding