

# THE SCHOOL DISTRICT OF PHILADELPHIA

No. 604  
Section: 600 Finances  
Title: Budget Adoption  
Adopted: April 27, 1981  
Revised: February 26, 2026

## 604 Budget Adoption

### **Purpose**

The purpose of this policy is to provide an adopted annual budget that represents the position of the Board of Education (“Board”). Board Members and School District of Philadelphia (“District”) administrators shall be knowledgeable about, and understand the need for, proposed expenditures.

### **Authority**

The Board shall, at least sixty (60) days prior to adoption of the annual operating budget, adopt and submit to the Mayor and Council a lump sum statement of anticipated receipts and expenditures for the next fiscal year and a request for authority to levy taxes to balance its budget for the year. Provided, however, that if Council shall no longer have the power to authorize taxes for District purposes, the statement need not be submitted to the Mayor and Council.[1]

The Board shall, at least thirty (30) days before the end of the fiscal year, adopt by majority vote of all its members an operating budget setting forth in lump sum amounts the proposed expenditures of the Board during the next fiscal year as to each principle administrative unit of the District, according to such classes of expenditures as the Board may determine, and the estimated receipts of the Board during the next fiscal year including approximate estimates of proposed revenues and all other receipts. [1][7] The total amount of proposed expenditures shall not exceed the amount of funds available for school district purposes.

Not later than the date of adoption of the annual budget, the Board shall, by a majority vote of all its members, adopt a capital program and capital budget for the District. The 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 that are to be financed from funds subject to control or appropriation by the Board.[3][7]

The Board shall, at least thirty (30) days prior to the time any budget, capital program or amendment thereto is adopted, conduct at least one (1) public hearing. At least thirty (30) days’ notice of such public hearings shall be published by advertisement at least once in two (2)

newspapers of general circulation printed in the City. The Board shall make available to the public a reasonable number of copies of such budget, program or amendment, and notice of the public hearing shall state where copies may be obtained or inspected.[1][2][3]

The capital program shall not be adopted nor shall it be amended until the Board has requested the recommendations of the City Planning Commission. The Board shall not be bound by such recommendations and may act without them if they are not received within thirty (30) days from the date they were requested. Immediately upon adoption of the capital program, the Board shall forward a copy to the City Planning Commission for publication as part of the capital program document which the City Planning Commission publishes annually. [3]

The budget adoption deadline exceeds the requirements mandated by state law. [1][2][6]

### **Delegation of Responsibility**

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

When the City of Philadelphia levies school taxes, the Board shall certify the levy, as proscribed by local and state law. If the General Assembly of the Commonwealth enacts legislation which instead provides the Board of Education with taxing power, the Board shall levy and collect taxes as provided in that enabling act.[4][5]

### **Legal References:**

1. [Philadelphia Home Rule Charter - 12-303](#)
2. [24 P.S. § 6-664](#)
3. [Philadelphia Home Rule Charter - 12-304](#)
4. [Philadelphia Home Rule Charter - 12-305](#)
5. [Policy 603](#) - Budget Preparation
6. [53 P.S. 6926.312](#)
7. [24 P.S. 508](#)

### **Related Information:**

- [Policy 602](#) - Budget Planning