

Action Item - 45

Board of Education Meeting Date: 5/29/2025

Title: Adoption of Amended Operating Budget for 2024-2025 and Operating Budget for 2025-2026 – Added 5.13.2025/Updated 5.23.2025

Action under consideration

WHEREAS, by Action Item Number 22, approved on March 27, 2025, the Board of Education adopted a lump sum statement of anticipated receipts and expenditures for Fiscal Year 2025-2026 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 the fiscal year commencing on July 1, 2025, 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 2024-2025 budget; and

WHEREAS, the action item includes appropriations for the Intermediate Unit No. 26; now be it

RESOLVED, that the Board of Education hereby amends an Operating Budget for Fiscal Year 2024-2025 and hereby adopts an Operating Budget for Fiscal Year 2025-2026, as reflected in the Comparative Statement in Exhibit A, an 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 2024-2025 and 2025-2026; 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 Board of Education; and be it

FURTHER RESOLVED, that the Superintendent and the Chief Financial Officer shall certify that each request they bring to the Board of Education 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 Board of Education, 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; and be it

FURTHER RESOLVED, that the Board of Education 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 special education program and transportation for special education students. The programs provided in conjunction with this contract, herewith the Action Items being considered and adopted simultaneously, are for the period commencing July 1, 2025 through June 30, 2026. All services provided by the School District will comply with applicable law and any decrees by a court of competent jurisdiction.

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

Office Originating Request:
Finance