

PENN MANOR SCHOOL DISTRICT

SECTION: FINANCES

TITLE: BUDGET PREPARATION

ADOPTED: February 8, 1999

REVISED:

603. BUDGET PREPARATION	
1. Purpose SC 687	<p>The Board considers preparation of an annual budget to be one of its most important responsibilities because the budget is the financial reflection of the district's educational plan. The budget shall be designed to carry out that plan in a thorough and efficient manner, to maintain the facilities, to honor district obligations, and to educate children.</p>
2. Authority	<p>The budget should be studied by each Board member during its preparation; but once adopted it deserves the support of all members of the Board.</p> <p>The Board recognizes its obligation to the taxpayers to approve only those expenses reasonably required to provide an educational program suitable to the needs and goals of this district to provide educated students for the workforce or post secondary education.</p>
3. Guidelines	<p>The approved annual budget shall be the basis for financial planning for the district. It shall serve as a guide to the administration and shall set definite limits for expenditures which may be made by the administration in carrying out the objectives of the School Board.</p> <p>The annual budget shall be prepared in advance of the May meeting of the Board and shall be passed tentatively by the Board at the regular May meeting or at a properly constituted continuation thereof. It shall be adopted finally at the annual meeting of the Board or a properly constituted continuation thereof.</p> <ol style="list-style-type: none"> 1. The Board shall have the responsibility for meeting with the administration to prepare the annual budget. 2. All recommendations of the administration shall be discussed with the Superintendent and shall represent, insofar as possible, the consensus of the entire administrative staff.

- a. Department heads are to prepare their own recommendations for supplies, equipment, textbooks and other instructional materials for their respective departments.
 - b. The Director of Buildings and Grounds is to recommend through the Administrative Assistant for Business the requirements for building maintenance and operation.
3. The Superintendent shall be prepared to show the necessity for funds requested to carry out the overall educational program s/he is planning for the ensuing period or periods and need staffing levels.

The annual budget shall be prepared in conformance with the approved account classifications as established in the uniform accounting system for schools prescribed by the Department of Education.

1. The administration is to use the budget limits established for each individual account classification as a guide in limiting and allocating expenditures.
2. No entity within the school shall be denied any part of funds specifically provided for that entity except on a pro-rata basis where it becomes necessary to limit the entire category of expense in order to provide funds within a major category expense. However, an administrative entity may agree to limit expenditures in a given area where the need for specific funds is not clearly essential to effectively carry out the current year's program.
3. No staff member is to engage in unwarranted purchases during or near the end of the fiscal year merely to use up the budgeted allowance.
4. The administration is expected to control expenditures within any major category of expense within the total amount provided in the budget for the respective major category.
5. Substitutions within a major category are permitted at the discretion of the administration.

Expenses are to be coded to the nearest exact classification for which funds are spent, in strict accordance with the provisions of the Pennsylvania Department of Education.

School Code
433, 601,
687, 690

The Administrative Assistant for Business shall report to the Board at the January meeting the status of spending from July to December against the budget and shall make recommendations on behalf of the administration for major budget changes foreseeable at that time.

1. Subsequent reports shall be submitted at the March meeting and each meeting thereafter until the end of the fiscal year. Where action is necessary to approve substitutions or overruns, the Administrative Assistant for Business shall make such recommendation to the Board for its approval.