

SECTION: FINANCES

TITLE: BUDGET HEARING

ADOPTED: February 8, 1999

REVISED:

# PENN MANOR SCHOOL DISTRICT

604. BUDGET HEARING	
1. Purpose	It is the philosophy of the Board that the annual budget proposal represents the position of the Board, and all reasonable means shall be employed to present and explain the proposed budget to all district residents and taxpayers.
2. Delegation of Responsibility	Each member of the Board and each district administrator shall be familiar with, and understand need for, each proposed expenditure so that they can answer any question directed to them.
3. Authority SC 687	At least thirty (30) days prior to adoption of the final budget, the Board shall prepare and present a proposed budget, which shall be set forth in detail using the forms required by the State Department of Education.
SC 687	The proposed budget shall be available for public inspection at the district administration offices at least twenty (20) days prior to final adoption of the budget. Final action shall not be taken on the proposed budget until after ten (10) days public notice.
SC 508, 687	The Board shall adopt the budget and the necessary appropriation measures required to put it into effect, by a majority vote of all members of the Board.
4. Guidelines	<p>The budget shall be considered as a controlled spending plan for the ensuing year in relation to anticipated receipts. The Superintendent is authorized to make expenditures and commitments in accordance with and in harmony with the specific regulations of the Board and administrative plans approved by the Board. This same procedure shall be followed with respect to expenditures provided for by special action of the Board.</p> <p>Proposed expenditures shall be budgeted and actual expenditures shall be charged against those categories which most accurately describe the purposes for which such monies are to be or have been spent.</p>

School Code  
508, 687

Whenever appropriate and practicable, salaries of individual employees, expenditures for single pieces of equipment, and the like, shall be prorated under the several categories which most accurately describe the purpose for which such monies are to be or have been spent.