

# PENN MANOR SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED: November 15, 2012

REVISED:

## 602-AR-0. BUDGET PLANNING

The educational program and school services that the district plans to offer its students are the foundation of the annual school district budget. With input from the Board members, administration, staff and community, the district budget represents a reasonable compromise between academic and operational expectations and economic realities.

Budget planning is critical to the development of a budget likely to further the educational program and provide for efficient operation of the district.

The Superintendent and/or Business Manager will establish and communicate an annual Budget Development Calendar that outlines the budget development process and includes a schedule for completion of each phase.

In recognition of the importance of the budget planning process, the Superintendent and/or Business Manager will be responsible to complete the following by the time designated on the Budget Development Calendar:

1. With the Board, establish the priorities of the school district, recognizing that improving student academic success will always be of paramount concern.
2. Consider the adopted Strategic Plan and the goals and objectives established by the Board when assessing the district's needs; designate those allocations that directly correlate with the Plan and explain how they link with the stated goals, objectives and strategies.
3. Seek input from administrators, district staff and community members.
4. Examine the district's recent history of revenue and expenses to determine patterns and trends; such examination will include projected financial results for the current year.
5. Project future revenue sources based on available information and projected changes in federal, state and local funding.
6. Consider student achievement data and the classroom expenditures required to meet the established academic standards.
7. Integrate budget planning into program planning so that the budget can effectively express and implement relevant programs and activities.

8. Utilize a system of cost-effective analysis when making budget decisions.
9. Include budget requests submitted by each school building.
10. Explore all available federal, state and private sources of revenue.
11. Continually assess the needs of the district and the related revenues and expenses.

The Business Manager will maintain accurate and comprehensive financial records on a consistent and systematic basis and will provide financial and related operational reports to the Board as required.

#### Grants/Funding

All applications for grants or specially funded projects will be in accordance with the educational goals established by the Board.

To meet the district's educational goals and supplement district resources, the Superintendent or designee will be responsible to seek available public and private grants and funding for special projects.

District employees are encouraged to learn about and research special funding opportunities and to participate in the development of proposals to obtain the funding after receiving approval from the building principal.

When required by the funding agency, the proposals will be presented for administrative or Board approval.