

BRANDYWINE HEIGHTS AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE: BUDGET PREPARATION

ADOPTED: June 28, 2004

REVISED: March 7, 2016

603. BUDGET PREPARATION	
<p>1. Purpose</p>	<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 comprehensive and efficient manner, to maintain the facilities, and to honor district obligations.</p>
<p>2. Authority SC 687</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 and its students.</p> <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>3. Definition</p>	<p>Index – the tax rate limit that restricts the School District from increasing the rate of any tax for the support of District schools without seeking voter approval through referendum or an exception granted by the Pennsylvania Department of Education (PDE) or the Court of Common Pleas with jurisdiction.</p>
<p>3. Delegation of Responsibility SC 601, 687 53 P.S. Sec. 6926.311 Pol. 604</p>	<p>In order to ensure adequate time for preparation and review of the preliminary proposed budget, the Board directs that the Superintendent and Business Manager present to the Board all available information associated with the budget prior to the primary election.</p> <p>In preparing the budget, the responsible administrator shall set general priorities for expenditures for:</p> <ol style="list-style-type: none"> 1. Staff for maintenance of current programs. 2. Technology, equipment and supplies for maintenance of current programs. 3. Maintenance of existing facilities and equipment. 4. New staff necessary for improvement or expansion of current programs. 5. New technology, equipment and supplies necessary for improvement or expansion of current programs.

