



Book	BHASD Policies
Section	600 Finances
Title	Budget Preparation
Code	603
Status	Active
Adopted	June 28, 2004
Last Revised	March 7, 2016

Purpose

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.

Authority

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.[\[1\]](#)

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.

Definition

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.

Delegation of Responsibility

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.[\[1\]](#)[\[2\]](#)[\[3\]](#)[\[4\]](#)

In preparing the budget, the responsible administrator shall set general priorities for expenditures for:

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.

As a component of budget preparation, the Superintendent and Business Manager shall notify the Board of the appropriate Index to be used in limiting tax increases for the budget year.[\[5\]](#)

When presented for Board review, the proposed/preliminary budget shall contain:

1. Estimated revenue and expenditures in each financial category for the previous fiscal year.
2. Estimated revenue and expenditures in each financial category for the upcoming fiscal year.
3. Student enrollment for the upcoming school year.
4. Amount of surplus anticipated at the end of the current fiscal year.
5. Explanation of each item of expense proposed, upon request.
6. Listing of all exceptions for which the District may be eligible.
7. Relation of the estimated tax increase to the Index limitation for the District.
8. Programs, services or expenditures to be eliminated if referendum is rejected.
9. Increase, if any, of tax rate in relation to the Index.

Legal

[1. 24 P.S. 687](#)

[2. 24 P.S. 601](#)

[3. 53 P.S. 6926.311](#)

4. Pol. 604

[5. 53 P.S. 6926.302](#)

[53 P.S. 6926.301 et seq](#)