



**NORTH ALLEGHENY  
SCHOOL DISTRICT**

<b>SECTION:</b>	<b>FINANCES</b>
<b>TITLE:</b>	<b>BUDGET PLANNING</b>
<b>ADOPTED:</b>	<b>12/16/15</b>
<b>REVISED:</b>	

**602 – BUDGET PLANNING**

SC 601, 687

**Section 1. Authority**

The budget shall be designed to reflect the Board's goals and objectives concerning the education of District students. Therefore, the budget shall be organized and planned to ensure adequate understanding of the financial needs associated with program support and development. The financial requirements of District programs shall be reviewed on a continual basis. The budget planning process shall be a year round activity.

**Section 2. Delegation of Responsibility**

To meet the objectives of this policy, the Board directs the Superintendent and Director of Finance to organize and direct a sequence of budgetary activities to adhere to Act I guidelines.

- a. Prepare an estimated annual cost for implementation of the District's educational program.
- b. Establish a projected budget of expenditures and income for the current year and ensuing year.
- c. Prepare an annual estimate of anticipated school enrollments.
- d. Maintain a plan of anticipated revenues based on changes in local, state, and federal funding sources.
- e. Prepare a long-range plan for annual maintenance and replacement of facilities.
- f. Prepare a plan for current and future technology needs.
- g. Maintain an inventory and replacement schedule of all District equipment.
- h. Report to the Board any serious financial implications arising from the budget plan.

	<p><b><u>References:</u></b> School Code – 24 P.S. Sec. 218, 439, 601, 602, 609, 610, 631, 634, 672, 687, 690, 751, 807.1, 1155 Taxpayer Relief Act – 53 P.S. Sec. 6926.301 et seq. Board Policy – 000, 602, 603, 604, 605, 610, 611, 612, 614, 616, 619</p> <p><b><u>Replaces Policy:</u></b> 8200</p>
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