

FAIRVIEW SCHOOL DISTRICT

SECTION: FINANCES

TITLE: BUDGET PREPARATION

ADOPTED: June 20, 1994

REVISED: November 23, 2009

	<p>603. BUDGET PREPARATION</p>
1. Purpose	<p>The Board considers the preparation of an annual budget to be one of its most important responsibilities because the budget is the financial reflection of the educational plan for the district. The budget shall be designed to carry out that plan in a thorough and efficient manner and to maintain the facilities and honor the obligations of the district.</p>
2. Guidelines	<p>The school budget shall be made up annually from the best estimates that can be developed.</p>
AP 603	<p>On or before the December public Board meeting, the Board will provide the Superintendent with direction in order that the administration may begin to develop a budget.</p>
3. Delegation of Responsibility	<p>After the budget has been adopted, it shall be the responsibility of the Superintendent to see that all personnel use the budget in a business-like manner.</p> <p>The Board shall adopt a final budget for the succeeding year on or before the last day of June in the current year, after making such revisions and changes in the proposed budget as appear advisable.</p> <p>At the same time, the Board shall adopt such appropriate measures as are required to put the budget into effect.</p> <p>References:</p> <p>School Code – 24 P.S. Sec. 601, 687</p> <p>Taxpayer Relief Act – 53 P.S. Sec. 6926.301 et seq.</p> <p>Board Policy – 604</p> <p>Administrative Procedure – AP 603</p>