

Book	Policy Manual
Section	600 Finances
Title	Budget Preparation
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Purpose

The Board of School Directors (“Board”) of Springfield School District (“District”) 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 while maintaining the facilities and honoring the financial obligations of the District.[\[1\]](#)

Once formulated, the Executive Director of Operations shall present and explain the proposed budget to residents and taxpayers of the District.

Authority

Each member of the Board and each District administrator shall be familiar with, and understand the need for, the level of proposed expenditures and the need for a prudent level of unreserved fund balance so that they can answer questions directed to them or can obtain the necessary answers.

Delegation of Responsibility

In order to ensure adequate time for the preparation and review of the proposed budget, the Board requests that the Superintendent and Executive Director of Operations present to the Board all available information associated with the budget at least five (5) months prior to the end of the fiscal year. A budget development schedule will be prepared eight (8) months before the end of the fiscal year. The budget approval process will include preliminary approval of the budget at least four and one-half months (4.5) months before the final budget approval. If the PA Department of Education (PDE) requires earlier dates than those specified by the District, the PDE dates will supersede the District dates.[\[2\]](#)[\[1\]](#)[\[3\]](#)

The proposed budget as formulated by this Board shall be set forth in necessary detail using the forms of the State Education Department and shall be made available to the public.

To meet the objectives of this policy, the Board directs the Superintendent and Executive Director of Operations to:

1. Include in all ongoing District studies of the education program an estimated annual cost of implementing said program.

2. Prepare a long range plan for the annual maintenance and replacement of facilities and equipment.
3. Establish a projected budget of expenditures and income for the coming school year and a summary forecast budget for the next five (5) years.
4. Prepare an annual estimate of anticipated school enrollment.
5. Maintain and update periodically the long range demographic study of the student population.
6. Maintain a plan of anticipated revenues based on changes in state and federal legislation.
7. Report to the Board any serious financial implications arising from the budget plan.

The budget should evolve primarily from the needs of the individual schools and programs as expressed by building principals and the administration and be compatible with District goals and long range plans.

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

1. Staff for the maintenance of current programs.
2. Equipment and supplies for the maintenance of current programs.
3. Maintenance of existing facilities and equipment.
4. New staff for the improvement or expansion of current programs.
5. New equipment and supplies for the improvement or expansion of current programs.

When presented to the Board for review, the budget shall contain the proposed revenue and expenditure in each financial category for the ensuing year, and an estimate of:

1. The revenue and expenditure in each financial category for the current school year.
2. The revenue and expenditure in each financial category for the previous school year.
3. An estimate of the pupil population for the coming school year by grades.
4. The amount of surplus anticipated at the end of the current school year.
5. An explanation of each item of expense proposed, upon request.

DISCLAIMERS:

This policy is superseded by all current federal and state laws and mandates.

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- Legal
1. 24 P.S. 687
 2. 24 P.S. 601
 3. 53 P.S. 6926.311
 - 53 P.S. 6926.301 et seq