

EASTON AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE: BUDGET PLANNING

ADOPTED: September 21, 2006

REVISED: November 18, 2010

<p>1. Authority SC 433, 601, 664, 687</p> <p>2. Delegation of Responsibility</p>	<p style="text-align: center;">602. BUDGET PLANNING</p> <p>Budget planning shall be an integral part of program planning so that the budget may effectively express and implement all programs and activities of the district. 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.</p> <p>To meet the objectives of this policy, the Board directs the Superintendent and/or Business Manager to:</p> <ol style="list-style-type: none"> 1. Include an estimated annual cost for implementation of the district's educational program. 2. Prepare a plan for current and future technology needs. 3. Maintain an inventory and replacement schedule of all district equipment. 4. Establish a projected budget of expenditures and income for the current year and ensuing year. 5. Prepare an annual estimate of anticipated school enrollments. 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. 8. Prepare a long range plan for annual maintenance and replacement of facilities. <p>Budget planning shall be a year-round process involving broad participation by administrators, supervisors, teachers, and other personnel throughout the district.</p>
--	--