

NORTHERN LEBANON SCHOOL DISTRICT

SECTION: FINANCES

TITLE: BUDGET PLANNING

ADOPTED: May 12, 1987

REVISED:

<p>1. Purpose SC 433, 601, 664, 687</p> <p>2. Responsibility</p>	<p style="text-align: center;">602. BUDGET PLANNING</p> <p>The budget shall be designed to reflect the Board's objectives for the education of the children of the district. Therefore, it must be organized and planned to ensure adequate understanding of the financial needs associated with program support and development. This necessitates a continuous review of the financial requirements of district programs.</p> <p>A descriptive analysis of the proposed budget for the following school year shall be prepared and made a part of the budget document.</p> <p>The descriptive analysis shall explain the significant changes in the proposed budget from the budget for the preceding school year.</p> <p>The descriptive analysis may contain:</p> <ol style="list-style-type: none"> 1. A summary of the proposed expenditures in the standard accounting classifications established by the Pennsylvania Department of Education. 2. A summary of proposed expenditures by major budget categories and a summary of receipts. 3. A summary of the budget by major services or functions. It shall indicate the approximate proportion of the budget allotted to various services or functions. 4. Information about the current status and the trends of district characteristics, such as pupil enrollment, assessed valuation, and such other matters as relate to an understanding of the budget. 5. Information which may be used in comparing budget provisions in this district with those in comparable suburban communities. 6. An attractive arrangement of textual, comparative, and/or illustrative material. 7. Explanation of the current and proposed educational plan.
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<p>SC 433, 601, 664, 687</p>	<p>All budget information which is required on the official form of the budget as prepared by the Commonwealth shall be available for inspection by interested residents of the district. The working copy of the budget may be open for public inspection at the discretion of the Board.</p>
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