

NORTHERN TIER CAREER CENTER

SECTION: FINANCES

TITLE: BUDGET PREPARATION

ADOPTED: August 23, 2012

REVISED:

603. BUDGET PREPARATION	
1. Purpose	The Joint Operating Committee considers preparation of an annual budget to be one of its most important responsibilities because the budget is the financial reflection of the center's educational plan. The budget shall be designed to carry out the educational plan in a comprehensive and efficient manner, to maintain the facilities, and to honor the obligations of the center.
2. Authority SC 1850.1	The Joint Operating Committee recognizes its obligation to the participating school districts and to taxpayers to approve only those expenses reasonably required to provide an educational program suitable to the needs and goals of the center and its students.
3. Delegation of Responsibility	<p>In order to ensure adequate time for preparation and review of the proposed budget, the Joint Operating Committee requests that the Administrative Director presents to the Joint Operating Committee all available information associated with the budget at least 120 days prior to the end of the fiscal year.</p> <p>In preparing the budget, the responsible administrator shall set general priorities for expenditures for:</p> <ol style="list-style-type: none"> 1. Staff for maintenance of current programs. 2. Equipment and supplies for maintenance of current programs. 3. Maintenance of existing facilities and equipment. 4. New staff necessary for improvement or expansion of current programs. 5. New technology, equipment and supplies necessary for improvement or expansion of current programs.

When presented for Joint Operating Committee review, the proposed budget shall contain the estimated revenue and expenditure in each financial category for the ensuing year, and an estimate of revenue and expenditure in each financial category for the previous school year, student population and program enrollment for the coming school year, and an explanation of each item of expense proposed, upon request.

References:

School Code – 24 P.S. Sec. 1850.1