SECTION: FINANCES NORTHERN TITLE: **BUDGET PREPARATION** WESTMORELAND CAREER AND **REVISED**: **TECHNOLOGY CENTER**

ADOPTED: October 20, 2011

		603. BUDGET PREPARATION
1.	Purpose SC 1850.1	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 that plan in a thorough and efficient manner, to maintain the facilities, and to honor obligations.
2.	Authority	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	The Administrative Director shall prepare a preliminary budget for the succeeding year, to be reviewed by the Chief School Administrator, no later than the month of March.
		Upon the recommendation of the Chief School Administrator, the proposed budget shall be presented to the Joint Operating Committee for review.
		In preparing the budget, the responsible administrator shall set general priorities for expenditures for:
		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, an estimate of the amount of surplus anticipated at the end of the current school year and an explanation of each item of expense proposed, upon request.
Articles of Agreement	The operating expenses included in the annual budget shall be borne by the participating school districts in accordance with the Articles of Agreement.
School Code	
1850.1 Articles of	
Agreement	