

Book	Policy Manual
Section	(G) FINANCES
Title	Policy G105 - Budget Adoption
Code	G105
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Adopted	December 8, 1982
Last Revised	September 11, 2013
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Section: Finances

I. Purpose

It is the philosophy of the Joint Committee that the annual budget proposal represent the financial requirements necessary to meet the goals of the Joint Committee and all reasonable means shall be employed by the Joint Committee to present and explain that proposed budget to all participating school districts and to all residents and taxpayers of the participating school districts.

II. Authority

At least thirty (30) days prior to adoption of the final annual budget, the Joint Committee shall prepare and present a proposed budget of the amount of funds that will be required by EASTERN in its several departments for the following fiscal year. The proposed final budget shall be presented to the members of the boards of school directors of the participating school districts for approval

III. Delegation of Responsibility

The Director and the Business Manager shall prepare the proposed budget, which shall be set forth in necessary detail using the forms prepared and furnished by the Pennsylvania Department of Education. The proposed budget shall be made available in print form for public inspection at EASTERN's Business Office at least twenty (20) days prior to adoption of the budget by the Joint Committee and shall be made available to the public at all other places required by law. The Joint Committee shall give public notice of its intent to adopt the final proposed budget at least (10) days prior to adoption. The Director and the Business Manager shall act in accordance with all timelines required by law.

A "simplified" form of the proposed budget shall also be prepared annually. This report shall be send to each:

1. Sending district Superintendent,
2. Joint Committee member, and
3. Area Vocational-Technical Board member; and made available to the public at EASTERN'S Business office.

The "simplified" proposed budget shall present:

The expenditures in each major category of current expenses as well as capital items and debt service;
A summary of receipts anticipated; and

A letter of transmittal from the Director commenting upon the recommended budget.

Approval of EASTERN's annual operating budget shall require an affirmative vote of two-thirds (2/3) of the participating school districts and a majority vote of all the school directors of all participating school districts. The vote of any participating school district shall be determined by a majority vote of all school directors of that participating district. All votes shall be duly recorded and shall show how each member voted.

The Joint Operating Committee will approve the proposed budget at its regularly scheduled December meeting. The budget documents will be available for public inspection at EASTERN'S Business Office for the succeeding 30 days after approval by the Joint Committee.

In the event the increase in EASTERN'S Budget will exceed the percentage cap, information concerning the nature and reasons for the amount of increase in anticipated expenditure will be submitted in December to each of the PARTICIPATING SCHOOL DISTRICTS for their concurrence or disapproval. Thereafter, the final budget will be prepared and submitted for adoption by each of the PARTICIPATING SCHOOL DISTRICTS.

IV. Guidelines

Every member of the Joint Committee and every EASTERN administrator shall be thoroughly familiar with and understand the need for each proposed expenditure so that they can answer any question directed to them.

Adopted: 12/8/82

Revised: 9/11/13

Cross Reference: Article of Jointure