

**NORTHEASTERN
EDUCATIONAL
INTERMEDIATE
UNIT 19**

SECTION: FINANCES
TITLE: BUDGET ADOPTION
ADOPTED: June 19, 2012
REVISED:

604. BUDGET ADOPTION	
1. Purpose	It is the philosophy of the Board that the annual General Operating Budget represents the position of the Board, and all reasonable means shall be employed to present and explain the proposed budget to all residents and taxpayers in member school districts. Board members and Intermediate Unit administrators shall be knowledgeable about, and understand the need for, each proposed expenditure.
2. Authority SC 687, 914-A	At least thirty (30) days prior to adoption of the final General Operating Budget, the Board shall prepare and present a proposed General Operating Budget on the required form.
SC 687, 914-A	The proposed General Operating Budget shall be made available in print for public inspection and duplication at each member school district's administration offices at least twenty (20) days prior to adoption of the budget. The Board shall give public notice of its intent to adopt at least ten (10) days prior to adoption of the proposed budget.
SC 687, 914-A	The Board shall adopt the final General Operating Budget after approval by a majority of the member school districts comprising the Intermediate Unit and a majority of proportionate votes of all school directors in member school districts. A final approved General Operating Budget shall be considered as the authority for all expenditures to be made during the fiscal year. Any expenditures that exceed a final approved line item in the budget shall be made in accordance with any applicable procedures specified in law.
SC 918-A, 920-A	If the approved General Operating Budget exceeds the state allocation to the Intermediate Unit, the procedures specified in applicable law shall be followed. The Board shall designate appropriate administrators to meet with member school districts to explain the General Operating Budget.

References:

School Code – 24 P.S. Sec. 687, 914-A, 918-A, 920-A