

CARBON CAREER & TECHNICAL INSTITUTE

SECTION: FINANCES

TITLE: BUDGET PREPARATION

ADOPTED: October 21, 2004

REVISED: September 21, 2006

REVIEWED: November 20, 2025

603. BUDGET PREPARATION	
1. Purpose	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 school'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 SC 1850.1	Authority The budget shall be reviewed by each Joint Operating Committee member during its preparation; once adopted, it deserves the support of all members of the Joint Operating Committee. 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 school and its students.
3. Delegation of Responsibility	Delegation of Responsibility In order to ensure adequate time for preparation and review of the proposed budget, the Administrative Director shall present the Joint Operating Committee all available information associated with the budget at least ninety (90) days prior to the end of the fiscal year. In preparing the budget, general priorities for expenditures shall be set, including: 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

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School Code 1850.1	expansion of current programs.
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