

**MONTGOMERY
COUNTY
INTERMEDIATE
UNIT #23**

SECTION: FINANCES
TITLE: BUDGET PLANNING
ADOPTED: MAY 26, 2010
REVISED: OCTOBER 28, 2015

602. BUDGET PLANNING	
1. Purpose SC 951	The Board considers budget planning to be an integral part of the budget process. Through planning, the budget shall be designed to reflect the Board’s goals and objectives concerning the educational programs and support services of the Intermediate Unit.
2. Authority SC 687, 964	The budget shall be organized and planned to ensure adequate understanding of the financial needs associated with program support and development. The financial requirements of Intermediate Unit educational programs and support services shall be reviewed on a continual basis.
3. Delegation of Responsibility SC 965	To meet the objectives of this policy, the Board directs the Executive Director or designee to establish a projected budget of expenditures and income for the current year and ensuing year and report on same.
4. Guidelines	<p>The analysis shall explain the significant changes in the proposed budget from the budget for the preceding fiscal year.</p> <p>The analysis may contain:</p> <ol style="list-style-type: none"> 1. Summary of the proposed expenditures in the standard accounting classifications established by the Pennsylvania Department of Education. 2. Summary of proposed expenditures by major budget categories and a summary of receipts. 3. Summary of the budget by major services and functions; the analysis shall indicate the approximate proportion of the budget allotted to various services and functions.

4. Information about the current status and trends related to the Intermediate Unit's operations such as student enrollment, service offerings, and other matters related to understanding the budget.

5. Information that may be used in comparing budget provisions in this Intermediate Unit with those in comparable Intermediate Unit operations.

6. Explanation of the current and proposed educational plans, service offerings and grant funded programs.

References:

School Code – 24 P.S. Sec. 687, 964, 965