

BUSINESS**Budget as Spending Plan**

A system of fiscal control shall be established and maintained by the superintendent to govern the administration of the budget and the expenditure of funds.

Except in an emergency, the superintendent shall not permit expenditures of funds to exceed the major budget classification allowance against which the proposed expenditure is to be charged. In an emergency, the superintendent is authorized to temporarily exceed the budget classification subject to board transfer of funds at the next regularly scheduled board meeting. The superintendent shall set up the operating budget controls for all schools and departments and shall administer the budget in accordance with legal requirements and the actions of the board.

Policy

Adopted: 01-13-75

Amended: 12-08-08

Reviewed: