

The Columbia County School System shall administer all fiscal matters within the guidelines of an annual operating line item budget that is prepared by the Superintendent and approved by the Board of Education.

The preparation of the annual budget shall begin after the first of January each year for the next school year. Items in the budget pertaining to the educational process and the operation of schools shall be budgeted as determined by needs assessments.

The budget shall be developed and implemented in accordance with all laws, statutes, policies and regulations pertaining to school budgets.

The Superintendent is authorized by the Board to approve adjustments of less than 5 percent of the amount budgeted for expenditures in any budget function for any fund. The Superintendent will report to the Board concerning such adjustments not later than the next regular meeting of the Board. If at any time during the budget year expenditure of funds in any budget function for any fund is anticipated to exceed by 5 percent or more the amount budgeted for that function in the Board-approved budget, the Superintendent is directed to request a budget amendment by the Board to authorize the additional anticipated expenditures.

Under no circumstance is the Superintendent or other staff authorized to spend funds that exceed the total budget as approved by the Board of Education.

PROCEDURE: NO

ADOPTED: 1/1/76

REVISED: 1/8/91, 10/1/97