

Related Entries: (Not identified at this time)

School Budget System

The Superintendent shall annually prepare and recommend to the School Board a balanced District budget.

- (1) The Budget shall reflect consideration of the following:
 - (a) Strategic planning for successful student academic achievement
 - (b) Student and staff safety
 - (c) District goals and priorities
 - (d) Maximize the portion of the budget distributed to schools
 - (e) Appropriations to encourage cost containment strategies and effective stewardship of all funds at both the school and department levels
- (2) Expenditures may only exceed the amount budgeted by function and object provided that the expenditures are authorized, and do not exceed the amount available in the fund. The budget must be subsequently amended by the School Board. Such amendments shall include a full explanation and be approved by the Board at the next scheduled meeting of the Board.
- (3) The Board shall approve amendments to the School District budget whenever the function and object amounts are changed from the original budget approved by the Board. Such amendments shall be approved by the Board within 60 days of the end of the month in which the amounts are changed.
- (4) No amendment to the budget shall be approved by the School Board after the due date of the Annual Financial Report for that year.
- (5) The Superintendent or designee is authorized to develop and implement appropriate budgetary accounting and record keeping procedures.

STATUTORY AUTHORITY: 1001.41, 1001.42, 1001.43, 1010.01, 1011.01, 1011.02, 1011.03, 1011.05, 1011.06, 1013.61, F.S., SBER 6A-1.006

Adopted: 10/9/12

Revised: 2/12/19