

## BUDGET IMPLEMENTATION

The administration of the annual budget is an executive function which is the responsibility of the Superintendent of Schools and the administrative staff. Under the direction and control of the Superintendent, funds may be expended within budgetary appropriations without prior approval from the Board of Education.

The Superintendent shall acquaint district employees, through the administrative staff, with the full provisions of the budget and guide them in planning to operate effectively and economically. Under the direction of the Superintendent, the Assistant Superintendent for Business shall maintain such accounting records as are or may be required by the New York State Uniform System of Accounts for School Districts or the Board, or as otherwise deemed necessary. The Assistant Superintendent for Business shall keep all of the various operational units in the school district informed of the status of their budgets through periodic reports.

Heads of administrative units are responsible to the Superintendent for operation of their units within budgetary amounts. The Board shall require periodic status reports on the budget.

### *Incrementing the Budget*

The budget may be incremented to meet unexpected costs for salary increases and ordinary contingency expenses as identified in the law. Board of Education approval, upon the Superintendent's recommendation, is necessary to approve any budget increase.

Incrementing the budget will occur only after other ways to meet expenses have been thoroughly explored.

Ref: Education Law §§1609;1709(16);1718; 1720; 2021; 2022; 2023; 2024

Note: Prior policy, Policy Manual, 3120, revised